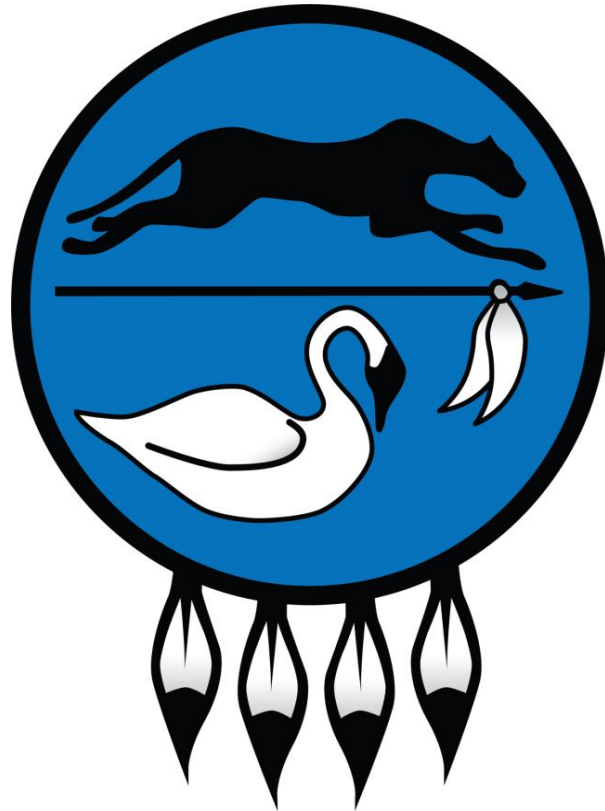


# Tribal Internal Control Standards



Eastern Shawnee Tribe of  
Oklahoma

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## **§ 100.1 Purpose of the Tribal Internal Control Regulations**

- (1) The following Tribal Internal Control Standards establish standards by which Gaming Operations opening under the Eastern Shawnee Tribe of Oklahoma will operate.

## § 100.2 Definitions

The definitions in this section shall apply to all sections of this part unless otherwise noted.

**Account access card** – an instrument used to access customer accounts for wagering at a gaming machine. Account access cards are used in connection with a computerized account database. Account access cards are not “smart cards.” Account access cards are not currently used by any Gaming Operation owned and operated by the Eastern Shawnee Tribe of Oklahoma.

**Accountability** – all items of cash, chips, coins, checks, constituting the total amount for which the bankroll custodian is responsible at a given time.

**Actual hold percentage** – calculated by dividing the win by the drop or coin-in (number of credits wagered). Can be calculated for individual tables or gaming machines, type of table games, or gaming machines on a per day or cumulative basis.

**Agreed-upon procedures** – an audit of a facility’s operations

**Ante** – a player's initial wager or predetermined contribution to the pot before the dealing of the first hand.

**Ante/Commission drop box (chips)** – a drop box into which the chips from a gaming table are placed.

**Betting station** – area designated in a pari-mutuel area that accepts wagers and pays winning bets.

**Betting ticket** – a printed, serially numbered form used to record the event upon which a wager is made, the amount and date of the wager, and sometimes the line or spread (odds).

**Bill acceptor** – device that accepts and reads cash by denomination in order to accurately register customer credits.

**Bill acceptor canister** – the box attached to the bill acceptor used to contain cash received by bill acceptors.

**Bill acceptor canister release key** – the key used to release the bill acceptor canister from the bill acceptor device.

**Bill acceptor canister storage rack key** – the key used to access the storage rack where bill acceptor canisters are secured.

**Bill acceptor drop** – cash contained in bill acceptor canisters.

**Bill-in meter** – a meter on a gaming machine that tracks the number of bills put into the machine.

**Boxperson** – the first-level supervisor who is responsible for directly participating in and supervising the operation and conduct of a craps game.

**Breakage** – the difference between actual bet amounts paid out by a racetrack to bettors and amounts won due to bet payments being rounded up or down. For example, a winning bet that should pay \$4.25 may be actually paid at \$4.20 due to rounding.

**Cage** – the secure work area within the Gaming Operation that houses the Cashiers.

**Cage accountability form** – an itemized list of the components that make up the Cage accountability and is used to reconcile the daily activities of the Cage.

**Cage credit** – advances in the form of cash or gaming chips made to customers at the Cage. Documented by the players signing an IOU or a marker similar to a counter check. Cage Credit is not currently being extended to customers by any Gaming Operation owned and operated by the Eastern Shawnee Tribe of Oklahoma.

**Cage marker form** – a document, signed by the customer, evidencing an extension of credit at the Cage to the customer by the Gaming Operation. Cage Credit is not currently being extended to customers by any Gaming Operation owned and operated by the Eastern Shawnee Tribe of Oklahoma.

**Call bets** – a wager made without cash or chips, reserved for a known customer and includes marked bets (which are supplemental bets made during a hand of play). For the purpose of settling a call bet, a hand of play in craps is defined as a natural winner (e.g., seven or eleven on the come-out roll), a natural loser (e.g., a two, three or twelve on the come-out roll), a seven-out, or the player making his point, whichever comes first.

**Card game** – a game in which the Gaming Operation is not party to wagers and from which the Gaming Operation receives compensation in the form of a rake, a time buy-in, or other fee or payment from a player for the privilege of playing.

**Card room bank** – the operating fund assigned to the Card Room or Main Card Room Bank.

**Cash-out ticket** – an instrument of value generated by a gaming machine representing a cash amount owed to a customer at a specific gaming machine. This instrument may be wagered at other machines by depositing the cash-out ticket in the machine bill acceptor or redeemed for payment at the Cage.

**Chips** – cash substitutes, in various denominations, issued by a Gaming Operation and used for wagering.

**Coin-in meter** – the meter that displays the total amount wagered in a gaming machine that includes coins-in and credits played.

**Complimentary** – a service or item provided at no cost, or at a reduced cost, to a customer.

**Count** – the total funds counted for a particular game, gaming machine, shift, or other period.

**Count room** – room where the cash drop from gaming machines, table games, or other games are transported to and counted.

**Count team** – personnel that perform the count of the bill acceptor drop, table games drop, or other game drops.

**Counter Game** – a game in which the Gaming Operation is a party to wagers and wherein the Gaming Operation documents all wagering activity. The term includes, but is not limited to, bingo, keno, and pari-mutuel race books. The term does not include table games, card games, and gaming machines.

**Credit** – the right granted by a Gaming Operation to a customer to defer payment of debt or to incur debt and defer its payment. Credit is not extended at Gaming Operations of the Eastern Shawnee Tribe.

**Credit Request** – a manual or computer-generated form that is used to request the transfer of chips from a table to the Vault or Card Room Bank. The order precedes the actual transfer transaction that is documented on a credit slip.

**Credit slip** – a form used to record the return of chips from a gaming table to the Vault or Card Room Bank.

**Customer deposits** – any cash or cash equivalent deposited with the Cage or Vault by a customer or for the benefit of a customer are prohibited by Gaming Operations owned or operated by the Eastern Shawnee Tribe. Jackpot payouts held by the Cage or Vault for more than forty-eight (48) hours are considered customer deposits.

**Deal** – a specific pull tab game that has a specific serial number associated with each game.

**Dealer** – an employee who operates a game, individually or as a part of a crew, administering house rules and making payoffs.

**Dedicated camera** – a video camera required to continuously record a specific activity.

**Deskman** – a person who authorizes payment of winning tickets and verifies payouts for keno games.

**Dice** – small cubes of plastic, marked on each side with one to six spots, usually used in pairs in games of chance or in gambling. Dice are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe in accordance with the Tribal-State Gaming Compact.

**Draw ticket** – a blank keno ticket whose numbers are punched out when balls are drawn for the game which is used to verify winning tickets.

**Drop box** – a locked container affixed to the gaming table into which the drop is placed. The game type, table number, and shift are indicated on the box. This term may refer to a Table Drop box or an Ante/Commission Drop box.

**Drop box contents keys** – the key used to open drop boxes.

**Drop box release keys** – the key used to release drop boxes from tables.

**Drop box storage rack keys** – the key used to access the storage rack where drop boxes are secured.

**Drop period** – the period of time that occurs between sequential drops.

**Duplicate ticket** – a cash-out ticket printed from a gaming machine to replace the original cash-out ticket printed due to some type of malfunction. Duplicate Tickets are prohibited by Gaming Operations owned and operated by the Eastern Shawnee Tribe.

**Earned and unearned take** – race bets taken on present and future race events. Earned take means bets received on current or present events. Unearned take means bets taken on future race events.

**EPROM** – erasable programmable read-only memory or other equivalent game software media.

**ESTGC** – the Eastern Shawnee Tribal Gaming Commission.

**Footing** – The processes of adding a column of numbers to reach a total for that particular column.

**Fill** – transaction whereby a supply of chips or coins is transferred from the Vault or the Card Room Bank to a table/card game.

**Fill slip** – a document evidencing a fill to a table/card game.

**Fiscal year** – the twelve-month accounting period that may or may not coincide with the calendar year. The fiscal year for all Gaming Operations owned and operated by the Eastern Shawnee Tribe begins October 1 and ends September 30.

**Flare** – the information sheet provided by the manufacturer that sets forth the rules of a particular pull tab game and that is associated with a specific deal of pull tabs. The flare shall contain the name of the game, the manufacturer name or manufacturer's logo, the ticket count, and the prize structure, which shall include the number of winning pull tabs by denomination, with their respective winning symbols, numbers, or both.

**Future wagers** – bets on races to be run in the future (e.g., Kentucky Derby)

**Game server** – an electronic selection device, utilizing a random number generator

**Gaming machine** – an electronic or electromechanical machine that allows a player to play games of chance, some of which may be affected by skill, which contains a microprocessor with random number generator capability for outcome selection or a computer terminal that accesses an outcome that is subsequently and randomly selected in drawings that are electronically conducted by a central computer or other such methods of chance selection, whether mechanical or electronic. The machine is activated by the insertion of cash or cash equivalents and which awards cash, cash equivalents, and merchandise redeemable for cash.

**Gaming machine analysis report** – a report prepared that compares theoretical to actual hold by a gaming machine also referred to as a Statistical Report.

**Gaming machine booths and change banks** – a booth or small Cage in the gaming machine area used to provide change to players, store change aprons and extra coin. Gaming machine booths and change banks are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe. This definition does not include kiosks or automatic ticket redemption machines.

**Gaming machine pay table** – the reel strip combinations illustrated on the face of the gaming machine that can identify payouts of designated amounts.

**Gross gaming revenue** – annual total amount of cash wagered on class II and class III games and admission fees (including table or card fees), less any amounts paid out as prizes or paid for prizes awarded.

**Hub** – the person or entity that is licensed to provide the operator of a pari-mutuel wagering operation information related to horse racing that is used to determine winners of races or payoffs on wagers accepted by the pari-mutuel wagering operation.

**Internal audit** – persons who perform an audit function of Gaming Operations that are independent of the department subject to audit. Independence is obtained through the organizational reporting relationship, as the internal audit department shall not report to Management of the Gaming Operation. Internal audit activities should be conducted in a manner that permits objective evaluation of areas examined. Internal audit personnel may provide audit coverage to more than one operation within a Tribe's Gaming Operation holdings

**Internal Control Systems** – procedures or applications put in place to safeguard the assets of a Gaming Operation

**Jackpot payout** – a payout by a gaming machine in excess of \$1199.99, wherein the gaming machine locks up to prevent further play and requires the involvement of a member of the gaming machine department prior to being paid out

**Job description** – an abstract of a job analysis containing the classification of and requirements for a job, used in hiring and placing prospective employees.

**Kiosk** – a machine used to redeem cash-out tickets, can sometimes be set up to make ATM transactions or break bills, also referred to as an automatic ticket redemption machine (ATR)

**Lammer button** – a type of chip used to evidence transfers between table banks and Card Room Banks.

**Linked electronic games** – any game linked to two (2) or more Gaming Operations that are physically separate and not regulated by the same Tribal gaming regulatory authority

**Manual payout** – a payout made by the Gaming Operation in lieu of a cash-out ticket, usually the result of a machine malfunction.

**Master game program number** – the game program number listed on a gaming machine EPROM.

**Master game sheet** – a form used to record, by shift and day, each table game's winnings and losses. This form reflects the opening and closing table inventories, the fills and credits, and the drop and win.

**Mechanical coin counter** – a device used in the Vault to count coins used for the purpose of making change.

**Meter** – an electronic (soft) or mechanical (hard) apparatus in a gaming machine that records the number of credits wagered, the number of credits dropped, the number of times the handle was pulled, or the number of credits paid out to winning players.

**MICS** – the Minimum Internal Control Standards 25 CFR Part 542, enforced by the National Indian Gaming Commission.

**Motion activated dedicated camera** – a fixed video camera that, upon its detection of activity or motion in a specific area, begins to record the activity or area. A PTZ camera does not qualify as a motion activated dedicated camera.

**Multi-game machine** – a gaming machine that includes more than one type of game option.

**Multi-race ticket** – a keno ticket that is played in multiple games. This definition does not refer to any activity in pari-mutuel wagering.

**NIGC** – the National Indian Gaming Commission.

**On-line gaming machine monitoring system** – a system used by a Gaming Operation to monitor gaming machine meter readings and/or other activities on an on-line basis.

**Organizational Chart** – a diagram that shows the structure of an organization and the relationships and relative ranks of its parts and positions or jobs

**Outstation** – areas other than the main keno area where bets may be placed and tickets paid.

**Par percentage** – the percentage of each dollar wagered that the house wins (i.e., Gaming Operation advantage).

**Par sheet** – a specification sheet for a gaming machine that provides machine hold percentage, model number, hit frequency, reel combination, number of reels, number of coins that can be accepted, and reel strip listing.

**Pari-mutuel wagering** – a system of wagering on horse races, jai-alai, greyhound, and harness racing, where the winners divide the total amount wagered, net of commissions and operating expenses, proportionate to the individual amount wagered.

**Payout** – a transaction associated with a winning event.

**PIN** – the personal identification number used to access a player's account

**Pit** – the space within the card or table games area used by supervisory personnel as a workspace, often used to store chips, banks, and card game records

**Pit podium** – the locked storage container or structure within the card or table games area used to store chips, banks, and records

**Pit supervisor** – the employee who supervises all games in the Pit's immediate area

**Player's Pool** – account into which a portion of the table game wins are deposited

**Player tracking system** – a system typically used in gaming machine departments to record the gaming machine play of individual customers

**Post time** – the time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.

**Primary and secondary jackpots** – promotional pools offered at certain card and table games that can be won in addition to the primary pot.

**Progressive gaming machine** – a gaming machine, with a payoff indicator, in which the payoff increases as it is played. The payoff amount is accumulated, displayed on a machine, and will remain until a player lines up the jackpot symbols that result in the progressive amount being paid.

**Progressive jackpot** – a payout from a progressive gaming machine



**Progressive table game** – table games that offer progressive jackpots

**Promotional payout** – merchandise or awards given to players by the Gaming Operation based on wagering activity.

**Promotional progressive pots and/or pools** – funds contributed to a table game or card game by and for the benefit of players. Funds are distributed to players based on a predetermined event such as a particular hand (i.e. Bad Beat Jackpot).

**Purged Ticket** – unclaimed winning tickets which are removed from the pari-mutuel system since they were never actually paid, even though the licensee received money from the track to make the payment

**Rabbit ears** – a device, generally V-shaped, that holds the numbered balls selected during a keno or bingo game so that the numbers are visible to players and employees.

**Rake** – a commission charged by the house for maintaining or dealing a game such as poker.

**Rake circle** – the area of a table where rake is placed.

**Random number generator** – a device that generates numbers randomly without a pattern. May be used to determine numbers selected in various games such as keno and bingo. Also commonly used in gaming machines to generate game outcome.

**Reel symbols** – symbols listed on reel strips of gaming machines.

**Remote Computer Validation System** – a wireless, portable computer device that transmits the cash-out ticket validation information wirelessly to the main server for verification. Remote Computer Validation Systems are prohibited by Gaming Operations owned and operated by the Eastern Shawnee Tribe. Remote Computer Validation Systems do not include Kiosk's or automatic ticket redemption machines.

**Runner** – a gaming employee who transports chips/cash to or from a gaming table and the Vault or Card Room bank.

**SAM** – a screen-automated machine used to accept pari-mutuel wagers and create winning tickets in the form of a voucher, which is redeemable for cash.

**Series number** – the unique identifying number printed on each sheet of bingo paper that identifies the bingo paper as a series or packet. The series number is not the free space or center space number located on the bingo paper.

**Session** – an allotted amount of time in which a particular bingo game is to be played.

**Shift** – a scheduled period of operation within the gaming day

**Shill** – an employee financed by the house and acting as a player for the purpose of starting or maintaining a sufficient number of players in a game. Shills are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe

**Short pay** – a payoff from a gaming machine that is less than the listed amount usually resulting from a customer dispute or machine malfunction. Short pays are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe. Customer disputes must comply with the prize claim procedures outlined by the Tribal-State Gaming Compact.

**Statistical table drop** – the total amount of currency contained in the table game drop boxes

**Statistical table win** – the ending table count, plus chips credited to the Vault, plus the table game drop, minus opening table count, minus fills to the table

**Sufficient clarity** – surveillance equipment must record at a minimum of thirty (30) frames per second. If a digital record, the resolution must be at least 4 CIF (Common Intermediate Format), which is generally defined as resolution 704 x 576.

**Surveillance room** – a secure location(s) in a Gaming Operation used to house and operate the Gaming Operation's surveillance system.

**Surveillance system** – a system of video cameras, monitors, recorders, video printers, switches, selectors, and other ancillary equipment used for Gaming Operation surveillance

**Table/Card games drop** – the total amount of cash and chips, removed from drop boxes

**Table drop box (cash)** – a drop box into which the cash from a gaming table is placed

**Table games** – games that are banked by the player's pool whereby the player's pool pays all winning bets and collects from all losing bets

**Table inventory** – the total coins and chips at a table

**Table inventory form** – the form used by Gaming Operation supervisory personnel to document the inventory of chips and coins on a table at the beginning and end of each shift

**Table tray** – container located on gaming tables where chips, coins, or cash are stored

**Theoretical hold** – the intended hold percentage or win of an individual gaming machine as computed by reference to its payout schedule and reel strip settings or EPROM

**Tribal Internal Control Standards** – standards created by the Eastern Shawnee Tribal Gaming Commission for the purpose of regulating any Gaming Operations owned and operated by the Eastern Shawnee Tribe, intended to assure compliance with all tribal, state, and federal regulations

**Tokens** – a coin-like cash substitute, in various denominations, used for gambling transactions. Tokens are not accepted at Gaming Operations owned and operated by the Eastern Shawnee Tribe.

**Vault** – a secure area within the Gaming Operation where the Gaming Operation's bankroll is stored.

**Wide area progressive gaming machine** – a gaming machine that is linked to machines in other operations where play on any of the linked machines affects the progressive amount. As wagers are placed, the progressive meters on all of the linked machines increase.

**Win** – the net win resulting from all gaming activities. Net win results from deducting all gaming losses from all wins prior to considering associated operating expenses.

**Win-to-write hold percentage** – win divided by write to determine hold percentage.

**Write** – the total amount wagered in keno, bingo, pull tabs, and pari-mutuel operations.

**Writer** – an employee who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno Writer may also make payouts.

## § 100.3 Complying with the Tribal Internal Control Standards

### (a) *Tribal Internal Control Standards.*

- (1) The Eastern Shawnee Tribal Gaming Commission has, in accordance with the Tribal gaming ordinance, established and implemented Tribal Internal Control Standards that:
- (2) Provide a level of control that equals or exceeds those set forth in 25 CFR Part 542
- (3) Contain standards for currency transaction reporting that comply with 31 CFR Part 103
- (4) Establish standards for games that are not addressed in 25 CFR Part 542
- (5) Establish a deadline, which shall not exceed nine (9) months from the approval date of the Tribal Internal Control Standards, by which a Gaming Operation must come into compliance with the Tribal Internal Control Standards.
  - (i) The Eastern Shawnee Tribal Gaming Commission may extend the deadline by an additional six (6) months if written notice is provided to the Eastern Shawnee Tribal Gaming Commission no later than two weeks before the expiration of the nine (9) month period.
  - (ii) Approval of such extension must be received by the Gaming Operation prior to the original deadlines otherwise; it is considered a denial of the extension request.
  - (iii) All Gaming Operations operating on or before the approval date of the Tribal Internal Control Standards, shall comply with this part within the time requirements established in paragraph (i) of this section. In the interim, such operations shall continue to comply with existing Tribal Internal Control Standards.
  - (iv) All Gaming Operations that commence operations after from the approval date of the Tribal Internal Control Standards, shall comply with this part before commencement of operations.

### (b) *Tribal Gaming Operations.*

- (1) Each Gaming Operation must develop and implement an internal control system that, at a minimum, complies with the Tribal Internal Control Standards.
  - (i) Failure to do so may subject the Tribal operator of the Gaming Operation, and/or the Management contractor, to penalties under the Tribal Gaming Ordinance.
- (2) All policies, procedures, or applications, including any alternative applications or procedures, developed or used by a Gaming Operation must be submitted to and approved by the Eastern Shawnee Tribal Gaming Commission prior to implementation.
  - (i) Documentation evidencing such approval must be maintained by the Gaming Operation for future inspection.
- (3) Recognizing that Tribes are the primary regulator of their Gaming Operation(s), enforcement action by the Eastern Shawnee Tribal Gaming Commission will not be initiated under this part without first informing the Tribe and the Gaming Operation of deficiencies in the internal controls of its Gaming Operation and allowing a reasonable period of time to address such deficiencies.

- (i) Such prior notice and opportunity for corrective action is not required where the threat to the integrity of the Gaming Operation is immediate and severe.

(c) *CPA Testing.*

- (1) Annually, an independent certified public accountant (CPA) shall be engaged to perform “Agreed-Upon Procedures” to verify that the Gaming Operation is in compliance with the Tribal Internal Control Standards set forth in this part.
- (2) The CPA shall report each event and procedure discovered by or brought to the CPA's attention that the CPA believes does not satisfy the Tribal Internal Control Standards.
  - (i) The “Agreed-Upon Procedures” may be performed in conjunction with the annual audit.
- (3) The CPA shall report its findings to the Tribe, the Eastern Shawnee Tribal Gaming Commission, and the Gaming Operation.
- (4) This regulation is intended to communicate the Tribe’s position on the minimum agreed-upon procedures to be performed by the CPA.
  - (i) Throughout these regulations, the CPA's engagement and reporting are based on Statements on Standards for Attestation Engagements (SSAEs) in effect as of December 31, 2003, specifically SSAE 10 (“Revision and Re-codification Agreed-Upon Procedures Engagements.”).
  - (ii) If future revisions are made to the SSAs or new SSAs are adopted that are applicable to this type of engagement, the CPA is to comply with any new or revised professional standards in conducting engagements pursuant to these regulations and the issuance of the agreed-upon procedures report.
- (5) The CPA shall perform the “Agreed-Upon Procedures” in accordance with the following:
  - (i) As a prerequisite to the evaluation of the Gaming Operation's internal control systems, it is recommended that the CPA obtain and review an organization chart depicting segregation of functions and responsibilities, a description of the duties and responsibilities of each position shown on the organization chart, and an accurate, detailed narrative description of the Gaming Operation's procedures in effect that demonstrate compliance.
  - (ii) Complete the Minimum Internal Control Standards Compliance checklists or other comparable testing procedures.
    - (1) The checklists should measure compliance on a sampling basis by performing walk-throughs, observations and substantive testing.
    - (2) The CPA shall complete separate checklists for each gaming revenue center, Cage and credit, internal audit, surveillance, information technology and complimentary services or items.
    - (3) All questions on each applicable checklist should be completed.
    - (4) Work-paper references are required for all “no” responses for the results obtained during testing (unless a note in the “W/P Ref” can explain the exception).

- (iii) The CPA shall perform, at a minimum, the following procedures in conjunction with the completion of the checklists:
  - (1) At least one unannounced observation of each of the following: gaming machine currency acceptor drop, table games drop, gaming machine currency acceptor count, and table games count.
    - (a) The AICPA's "Audits of Casinos" Audit and Accounting Guide states that "observations of operations in the Cage and Count Room should not be announced in advance"
      - (i) For purposes of these procedures, "unannounced" means that no officers, directors, or employees are given advance information regarding the dates or times of such observations.
      - (ii) The independent accountant should make arrangements with the Gaming Operation and Eastern Shawnee Tribal Gaming Commission to ensure proper identification of the CPA's personnel and to provide for their prompt access to the Count Rooms.
  - (2) The checklists should provide for drop/count observations, drop/count and currency acceptor drop/count.
    - (a) The Count Room would not be entered until the count is in process and the CPA would not leave the room until the monies have been counted and verified to the count sheet by the CPA and accepted into accountability.
    - (b) If the drop teams are unaware of the drop observations and the count observations would be unexpected, the Count Rooms may be entered simultaneously.
    - (c) If the gaming machine currency acceptor count begins immediately after the table games count in the same location, by the same count team, and using the same equipment, the currency acceptor count observation can be conducted on the same day as the table games count observation, provided the CPA remains until monies are transferred to the Vault.
  - (3) Observations of the Gaming Operation's employees as they perform their duties.
  - (4) Interviews with the Gaming Operation's employees who perform the relevant procedures.
  - (5) Compliance testing of various documents relevant to the procedures. The scope of such testing should be indicated on the checklist where applicable.
  - (6) For new Gaming Operations that have been in operation for three months or less at the end of their business year, performance of this regulation is not required for the partial period.
- (6) The CPA will verify compliance by the Gaming Operation with the Tribal Internal Control Standards. As a prerequisite, the CPA will perform the following:

- (i) The CPA shall compare the Tribal Internal Control Standards to the Minimum Internal Control Standards to ascertain whether the criteria set forth in the Minimum Internal Control Standards or NIGC approved variances are adequately addressed.
  - (ii) The CPA may utilize personnel of the Eastern Shawnee Tribal Gaming Commission to cross-reference the Tribal Internal Control Standards to the Minimum Internal Control Standards, provided the CPA performs a review of the Eastern Shawnee Tribal Gaming Commission personnel's work and assumes complete responsibility for the proper completion of the work product.
  - (iii) The CPA shall report each procedure discovered by or brought to the CPA's attention that the CPA believes does not satisfy paragraph (c)(6)(i) of this section.
- (7) The CPA may rely on the work of an internal auditor, to the extent allowed by the professional standards, for the performance of the recommended procedures specified in paragraphs (c)(6)(iii)(3), (4), and (5) of this section, and for the completion of the checklists as they relate to the procedures covered therein provided that the internal audit department can demonstrate to the satisfaction of the CPA that the requirements contained within the Internal Audit Standards herein, as applicable, have been satisfied.
- (8) Agreed-upon procedures are to be performed by the CPA to determine that the internal audit procedures performed for a past 12-month period (includes two 6-month periods) encompassing a portion or all of the most recent business year has been properly completed. The CPA will apply the following Agreed-Upon Procedures to the Gaming Operation's written assertion:
- (i) Obtain internal audit department work-papers completed for a 12-month period (includes two 6-month periods) encompassing a portion or all of the most recent business year and determine whether the Minimum Internal Control Standards Compliance Checklists or other comparable testing procedures were included in the internal audit work-papers and all steps described in the checklists were initialed or signed by an internal audit representative.
  - (ii) For the internal audit work-papers obtained in paragraph (c)(8)(i) of this section, on a sample basis, re-perform the procedures included in the Minimum Internal Control Standards Compliance Checklists or other comparable testing procedures prepared by internal audit and determine if all instances of noncompliance noted in the sample were documented as such by internal audit.
    - (1) The Minimum Internal Control Standards Compliance Checklists or other comparable testing procedures for the applicable Drop and Count procedures are not included in the sample re-performance of procedures because the CPA is required to perform the drop and count observations as required under paragraph (c)(iii)(1) of this section of the Agreed-Upon Procedures.
    - (2) The CPA's sample should comprise a minimum of 3 percent of the procedures required in each Minimum Internal Control Standards Compliance Checklist or other comparable

testing procedures for the gaming machine and table game departments and 5 percent for the other departments completed by internal audit in compliance with the Internal Audit section of these regulations. The re-performance of procedures is performed as follows:

- (a) For inquiries, the CPA should either speak with the same individual or an individual of the same job position as the internal auditor did for the procedure indicated in their checklist.
- (b) For observations, the CPA should observe the same process as the internal auditor did for the procedure as indicated in their checklist.
- (c) For document testing, the CPA should look at the same original document as tested by the internal auditor for the procedure as indicated in their checklist. The CPA need only retest the minimum sample size required in the checklist.
- (3) The CPA is to investigate and resolve any differences between their re-performance results and the internal audit results.
- (4) Documentation is maintained for 5 years by the CPA indicating the procedures re-performed along with the results.
- (5) When performing the procedures for paragraph (c)(8)(ii) of this section in subsequent years, the CPA must select a different sample so that the CPA will re-perform substantially all of the procedures after several years.
- (9) Any additional procedures performed at the request of NIGC, the Eastern Shawnee Tribal Gaming Commission or the Gaming Operation should be included in the Agreed-Upon Procedures report transmitted to the NIGC.

(d) *Report Format.*

- (1) The Statements on Standards for Attestation Engagements (SSAE's), specifically SSAE 10, issued by the Auditing Standards Board is currently applicable. SSAE 10 provides current, pertinent guidance regarding agreed-upon procedure engagements, and the sample report formats included within those standards should be used, as appropriate, in the preparation of the CPA's agreed-upon procedures report below:
  - (i) The report must describe all instances of procedural noncompliance, regardless of materiality, with these regulations or approved variations, and all instances where the Eastern Shawnee Tribal Gaming Commission regulations do not comply with the Minimum Internal Control Standards.
  - (ii) When describing the agreed-upon procedures performed, the CPA should also indicate whether procedures performed by other individuals were utilized to substitute for the procedures required to be performed by the CPA. For each instance of noncompliance noted in the CPA's agreed-upon procedures report, the following information must be included:



- (1) The citation of the applicable standard for which the instance of noncompliance was noted.
- (2) A narrative description of the noncompliance, including the number of exceptions and sample size tested.

(e) *Report Submission Requirements.*

- (1) The CPA shall prepare a report of the findings for the Tribe, The Eastern Shawnee Tribal Gaming Commission, and the Gaming Operation.
  - (i) The Eastern Shawnee Tribal Gaming Commission shall submit 2 copies of the report to NIGC no later than 120 days after the Gaming Operation's fiscal year.
  - (ii) This report should be provided in addition to any other reports required to be submitted to the NIGC.
  - (iii) The CPA should maintain the work-papers supporting the report for a minimum of five (5) years. Digital storage is acceptable.
- (1) The Eastern Shawnee Tribal Gaming Commission may request access to these work-papers.

## § 100.4 Standards for Bingo

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The gaming operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The gaming operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.

### (c) *Game play standards.*

- (1) The functions of seller and payout verifier shall be segregated.
  - (i) Employees who sell cards on the floor shall not verify payouts with cards in their possession.

(ii) Floor clerks who sell cards on the floor are permitted to announce the serial numbers of winning cards.

(2) All sales of bingo cards shall be documented by recording at least the following:

(i) Date

(ii) Shift (if applicable)

(iii) Session (if applicable)

(iv) Dollar amount

(v) Signature, initials, or identification number of at least one seller (if manually documented)

(vi) Signature, initials, or identification number of a person independent of the seller who has randomly verified the card sales

(3) The total win and write shall be computed and recorded by session.

(d) *Ball Calling Standards.*

(1) Each ball shall be shown to a camera immediately before it is called so that it is individually displayed to all customers.

(i) For speed bingo games not verified by camera equipment, each ball drawn shall be verified by a person independent of the bingo caller responsible for calling the speed bingo game.

(2) For all coverall games and other games offering a payout of \$1,200.00 or more, as the balls are called the numbers shall be immediately recorded by the caller and maintained for a minimum of twenty-four (24) hours.

(3) Controls shall be present to assure that the numbered balls are placed back into the selection device prior to calling the next game.

(4) The authenticity of each payout shall be verified by at least two persons. A computerized card verifying system may function as the second person verifying the payout if the card with the winning numbers is displayed on a reader board.

(5) Payouts in excess of \$1,200.00 shall require written approval, by personnel independent of the transaction, that the bingo card has been examined and verified with the bingo card record to ensure that the ticket has not been altered.

(i) Total payout shall be computed and recorded by session, if applicable.

(6) All new bingo balls put in to play as well as those already in play must be inspected for damages or inconsistencies at the beginning of each new session.

(i) Any balls that contain any defects must be immediately retired from play.

(e) *Promotional payouts or awards.*

(1) For promotional payouts or awards, the payout form must include the following information:

(i) Date and time

(ii) Dollar amount of payout or description of personal property ( e.g., jacket, toaster, car, etc.), including fair market value

(iii) Type of promotion

(iv) Signature of at least one employee authorizing and completing the transaction.

(f) *Accountability.*

- (1) All funds used to operate the bingo department shall be recorded on an accountability form.
- (2) All funds used to operate the bingo department shall be counted independently by at least two persons and reconciled to the recorded amounts at the end of each session.
  - (i) Unverified transfers of cash and/or cash equivalents are prohibited.

(g) *Bingo equipment.*

- (1) Access to controlled bingo equipment (e.g., blower, balls in play, and back-up balls) shall be restricted to authorized persons.
- (2) The Gaming Operation will establish and maintain a list of authorized personnel and logical security measures will be taken to ensure compliance with this standard.
- (3) Bingo equipment shall be maintained and checked for accuracy daily.
  - (i) Evidence of such shall be maintained for further inspection.
  - (ii) The bingo card inventory shall be controlled so as to assure the integrity of the cards being used as follows:
    - (1) Purchased paper shall be inventoried and secured by a person or persons independent of the bingo sales at least monthly.
    - (2) The issue of paper to the Cashiers shall be documented and signed for by the person responsible for inventory control and a Cashier.
      - (a) The document log shall include the series number of the bingo paper.
    - (3) The bingo ball caller will use electronic verification for purposes of determining if the winner purchased the paper that was issued for sale that day or, in the event of an electronic verification malfunction, the bingo paper control log must be maintained.
    - (4) At the end of each month, Accounting shall verify the accuracy of the ending balance in the bingo paper control by reconciling the paper on-hand.
    - (5) A monthly comparison for reasonableness shall be made of the amount of paper sold from the bingo paper control log to the amount of revenue recognized by Accounting.
      - (a) Evidence of such comparison and any ensuing investigation must be documented and retained for future inspection.

(h) *Standards for linked electronic games.*

- (1) All agreements/contracts entered into by the Gaming Operation to provide linked electronic games must contain language requiring the vendor to comply with the standards in this section applicable to the goods or services the vendor is providing.

(i) *Standards for statistical reports.*

- (1) Records shall be maintained, which include win, write (card sales), and a win-to-write hold percentage, for:
  - (i) Each session
  - (ii) Each day
  - (iii) Month-to-date
  - (iv) Fiscal year-to-date
  - (1) Accounting shall review bingo statistical information on at least a monthly basis and investigate any large or unusual statistical fluctuations.
    - (a) Investigations shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.

(j) *Electronic equipment.*

- (1) If the Gaming Operation utilizes electronic equipment in connection with the play of bingo, then the following standards shall also apply.
- (2) If the electronic equipment contains a bill acceptor, then the bill acceptor drop and count standards shall apply.
  - (i) If the electronic equipment uses a bar code or microchip reader, the reader shall be tested monthly by a person or persons independent of the bingo department to determine that it is correctly reading the bar code or the microchip.
    - (1) Documentation of all testing must be maintained for further inspection.
  - (ii) If the electronic equipment returns a voucher or a payment slip to the player the gaming machine payout ticket standards shall apply.

(k) *Host requirements/game information (for linked electronic games).*

- (1) Providers of any linked electronic game(s) shall maintain complete records of game data for a period of two (2) years from the date the games are played.
  - (i) This data may be kept in an archived manner, provided the information can be produced within twenty-four (24) hours upon request.
    - (1) In any event, game data for the preceding seventy-two (72) hours shall be immediately accessible.
- (2) Data required to be maintained for each game played includes:
  - (i) Date and time game start and game end
  - (ii) Sales information by location
  - (iii) Cash distribution by location
  - (iv) Refund totals by location
  - (v) Cards-In-play count by location
  - (vi) Identification number of winning card(s)
  - (vii) Ordered list of bingo balls drawn
  - (viii) Prize amounts at start and end of game

(l) *Host requirements/sales information (for linked electronic games).*

- (1) Providers of any linked electronic game(s) shall maintain complete records of sales data for a period of two (2) years from the date the games are played. This data may be kept in an archived manner, provided the information can be produced within twenty-four (24) hours upon request. In any event, sales data for the preceding ten (10) days shall be immediately accessible. Summary information must be accessible for at least 120 days.
- (2) Sales information required shall include:
  - (i) Daily sales totals by location
  - (ii) Commissions distribution summary by location
  - (iii) Game-by-game sales, prizes, refunds, by location
  - (iv) Daily network summary, by game by location

(m) *Remote host requirements (for linked electronic games).*

- (1) Linked electronic game providers shall maintain on-line records at the remote host site for any game played.
  - (i) These records shall remain on-line until the conclusion of the session of which the game is a part.
  - (ii) Following the conclusion of the session, records may be archived, but in any event, must be retrievable in a timely manner for at least seventy-two (72) hours following the close of the session.
    - (1) Records shall be accessible through some archived media for at least ninety (90) days from the date of the game.
- (2) Game information required includes date and time of game start and game end, sales totals, cash distribution (prizes) totals, and refund totals.
- (3) Sales information required includes cash register reconciliations, detail and summary records for purchases, prizes, refunds, credits, and game/sales balance for each session.

(n) *Standards for player accounts (for proxy play and linked electronic games).*

- (1) Prior to participating in any game, players shall be issued a unique player account number. The player account number can be issued through the following means:
  - (i) Through the use of a point-of-sale (cash register device).
  - (ii) By assignment through an individual play station.
  - (iii) Through the incorporation of a "player tracking" media.
- (2) Printed receipts issued in conjunction with any player account must include a time/date stamp.
- (3) All player transactions shall be maintained, chronologically by account number, through electronic means on a data storage device.
  - (i) These transaction records shall be maintained on-line throughout the active game and for at least twenty-four (24) hours before they can be stored on an "off-line" data storage media.

- (4) The game software shall provide the ability to, upon request; produce a printed account history, including all transactions, and a printed game summary (total purchases, deposits, wins, debits, for any account that has been active in the game during the preceding twenty-four (24) hours).
- (5) The game software shall provide a “player account summary” at the end of every game. This summary shall list all accounts for which there were any transactions during that game day and include total purchases, total deposits, total credits (wins), total debits (cash-outs) and an ending balance.

## § 100.5 Standards for Pull Tabs

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The gaming operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The gaming operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.

### (c) *Pull tab inventory.*

- (1) Pull tab inventory (including unused tickets) shall be controlled to assure the integrity of the pull tabs.
- (2) Purchased pull tabs must be inventoried and secured by a person or persons independent of the pull tab sales at least monthly.



- (3) The issue of pull tabs to the Cashier or sales location shall be documented and signed for by the person responsible for inventory control and the Cashier. The document log shall include the serial number of the pull tabs issued.
- (4) Appropriate documentation shall be given to the redemption booth for purposes of determining if the winner purchased the pull tab from the pull tabs issued by the Gaming Operation.
  - (i) Electronic verification satisfies this requirement.
- (5) At the end of each month, Accounting shall verify the accuracy of the ending balance in the pull tab control by reconciling the pull tabs on hand.
- (6) A monthly comparison for reasonableness shall be made of the amount of pull tabs sold from the pull tab control log to the amount of revenue recognized by Accounting.

(d) *Access.*

- (1) Access to pull tabs shall be restricted to authorized persons.
- (2) The Gaming Operation is responsible for creating and maintaining an authorized access list to be made available upon request.

(e) *Transfers.*

- (1) Transfers of pull tabs from storage to the sale location shall be secured and independently controlled.

(f) *Winning pull tabs.*

- (1) Winning pull tabs shall be verified and paid as follows:
- (2) Payouts in excess of \$100.00 shall be verified by at least two employees.
- (3) Total payout shall be computed and recorded by session.
- (4) The winning pull tabs shall be voided so that they cannot be presented for payment again.
- (5) Accounting shall verify the amount of winning pull tabs redeemed each day.

(g) *Accountability form.*

- (1) All funds used to operate the pull tab game shall be recorded on an accountability form.
- (2) All funds used to operate the pull tab game shall be counted independently by at least two persons and reconciled to the recorded amounts at the end of each shift or session. Unverified transfers of cash and/or cash equivalents are prohibited.

(h) *Standards for statistical reports.*

- (1) Records shall be maintained, which include win, write (sales), and a win-to-write hold percentage as compared to the theoretical hold percentage derived from the flare, for each deal or type of game, for:
  - (i) Each session
  - (ii) Each day

- (iii) Month-to-date
  - (iv) Fiscal year-to-date
- (2) Accounting shall review statistical information at least on a monthly basis and shall investigate any large or unusual statistical fluctuations.
  - (i) These investigations shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.
- (3) Each month, the actual hold percentage shall be compared to the theoretical hold percentage.
  - (i) Any significant variations (-+3% or greater) shall be investigated and documented by Accounting.
- (i) *Electronic equipment.*
  - (1) If the Gaming Operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply.
    - (i) If the electronic equipment contains a bill acceptor, then the bill acceptor drop and count standards shall apply.
    - (ii) If the electronic equipment uses a bar code or microchip reader, the reader shall be tested at least monthly to determine that it is correctly reading the bar code or microchip.
      - (1) Documentation of all testing must be maintained for future inspection.
  - (iii) If the electronic equipment returns a voucher or a payment slip to the player, then the Gaming Machine Payout Ticket Standards shall apply.

## § 100.6 Standards for Card Games

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The gaming operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The gaming operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.

### (c) *Standards for drop and count.*

- (1) The procedures for the collection of the card game drop and the count thereof shall comply with the drop and count standards herein.

(d) *Standards for supervision.*

- (1) Supervision shall be provided at all times while the Card Room is in operation by personnel with authority equal to or greater than those being supervised.
  - (i) The Gaming Operation shall establish and maintain a departmental organizational chart indicating the levels or authority.
    - (1) Such must be made available upon request.
- (2) Exchanges between table banks and the Main Card Room Bank or Vault in excess of \$100.00 shall be authorized by a supervisor.
  - (i) All exchanges of chips and/or cash must take place at the table.
- (3) Exchanges from the Main Card Room Bank or Vault to the table banks shall be verified by the dealer, the supervisor, and the runner.
- (4) If applicable, transfers between the Main Card Room Bank and the Cage shall be properly authorized and documented.
- (5) A rake collected or ante placed shall be done in accordance with the posted rules.

(e) *Standards for playing cards.*

- (1) Playing cards shall be maintained in a secure Card Room or the Pit Podium to prevent unauthorized access and to reduce the possibility of tampering.
- (2) Used cards shall be maintained in a secure location until marked, scored, or destroyed, to prevent unauthorized access and reduce the possibility of tampering.
  - (i) This standard shall not apply where playing cards are retained for an investigation.
- (3) Used playing cards must be destroyed within seven (7) days of being removed from play.
- (4) A card control log shall be maintained that documents when cards are received on site, distributed to and returned from tables, and removed from play by the Gaming Operation.
  - (i) The Gaming Operation must establish an authorized access list for receipt, distribution, and removal of playing cards from the secure Card Room.

(f) *Plastic cards.*

- (1) All plastic cards must be inspected at least daily and must be washed every three (3) months.

(g) *Standards for shills.*

- (1) The use of shills is prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe.

(h) *Standards for reconciliation of Card Room Bank.*

- (1) The amount of the Main Card Room Bank shall be counted, recorded, and reconciled per shift.
- (2) At least once per shift, the table banks that were opened during that shift shall be counted, recorded, and reconciled by a dealer, and a supervisor, and shall be attested to by their signatures on the check-out form.

- (i) *Standards for promotional progressive pots and pools.*
  - (1) All funds contributed by players into the pools must be returned when won in accordance with the posted rules with no commission or administrative fee withheld.
  - (2) Rules governing promotional pools must be conspicuously posted and designate:
    - (i) The amount of funds to be contributed from each pot.
    - (ii) What type of hand it takes to win the pool (e.g., what constitutes a “bad beat”).
    - (iii) How the promotional funds will be paid out.
    - (iv) How/when the contributed funds are added to the jackpots
    - (v) Amount/percentage of funds allocated to primary and secondary jackpots, if applicable.
  - (3) Promotional pool contributions must not be placed in or near the rake circle or commingled with gaming revenue from card games or any other gambling game.
    - (i) Promotional pool contributions must be placed in the Promotional drop box.
  - (4) The amount of the jackpot must be conspicuously displayed in the Card Room.
    - (i) Promotional progressive pots and pools must not be physically displayed in the Card Room or maintained in the Vault.
    - (ii) At least once a day, the posted pool amount must be updated to reflect the current pool amount.
    - (iii) At least once a day, increases to the posted pool amount must be reconciled to the cash previously counted or received into the Vault by Accounting.
    - (iv) All decreases to the pool must be properly documented, including a reason for the decrease.
    - (v) Promotional progressive pots and pools will be maintained in the Accounting system.
    - (vi) Promotional funds removed from the card game shall be counted as required by the Drop and Count Standards herein.
    - (vii) The posted pool amount must be calculated by Accounting and reported to the Gaming Operation for posting as required by the standards in this section.

## § 100.7 Standards for Keno

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The gaming operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The gaming operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.

### (c) *Game play standards.*

- (1) Keno is not currently offered at any Gaming Operation owned or operated by the Eastern Shawnee Tribe.
  - (i) If, in the future, Keno is offered at any Gaming Operation owned or operated by the Eastern Shawnee Tribe, the standards in this section shall apply.

- (2) The computerized customer ticket shall include the date, game number, ticket sequence number, station number, and conditioning (including multi-race if applicable).
- (3) The information on the ticket must be recorded on a restricted transaction log or computer storage media concurrently with the generation of the ticket.
- (4) Keno personnel shall be precluded from having access to the restricted transaction log or computer storage media.
  - (i) The Gaming Operation is responsible for creating and maintaining an authorized access list.
    - (1) Such must be made available upon request.
- (5) When it is necessary to void a ticket, the void information shall be inputted in the computer and the computer shall document the appropriate information pertaining to the voided wager (e.g., void slip is issued or equivalent documentation is generated).
- (6) Controls shall exist to prevent the writing and voiding of tickets after a game has been closed and after the number selection process for that game has begun.
- (7) The controls in effect for tickets prepared in outstations (if applicable) shall be identical to those in effect for the primary keno game.

(d) *Rabbit ear or wheel system.*

- (1) The following standards shall apply if a rabbit ear or wheel system is utilized:
  - (i) A dedicated camera must be utilized to monitor the following both prior to, and subsequent to, the calling of a game.
    - (1) Empty rabbit ears or wheel
    - (2) Date and time
    - (3) Game number
    - (4) Full rabbit ears or wheel
  - (ii) The film of the rabbit ears or wheel shall provide a legible identification of the numbers on the balls drawn.
  - (iii) Keno personnel must immediately input the selected numbers in the computer and the computer shall document the date, the game number, the time the game was closed, and the numbers drawn.
  - (iv) Keno ball inventories, including back-up balls, must be secured in a manner to prevent unauthorized access.
    - (1) The Gaming Operation is responsible for creating and maintaining an authorized access list.
      - (a) Such must be made available upon request.
  - (v) All new keno balls put in to play as well as those already in play must be inspected for damages or inconsistencies at the beginning of each new session.
    - (1) Any balls that contain any defects must be immediately retired from play.

(e) *Random number generator.*

(1) The following standards shall apply if a random number generator is utilized:

(i) The random number generator shall be linked to the computer system and shall directly relay the numbers selected into the computer without manual input.

(ii) Keno personnel shall be precluded from access to the random number generator.

(1) The Gaming Operation is responsible for creating and maintaining an authorized access list.

(a) Such must be made available upon request.

(f) *Winning tickets.*

(1) Winning tickets shall be verified and paid as follows:

(i) The sequence number of tickets presented for payment shall be inputted into the computer, and the payment amount generated by the computer shall be given to the customer.

(ii) Payment on tickets previously presented for payment, unclaimed winning tickets exceeding the expiration date printed on the ticket, voided tickets, and tickets that have not yet been issued are precluded from being paid by the Gaming Operation.

(iii) All payouts shall be supported by the customer (computer-generated) copy of the winning ticket (payout amount is indicated on the customer ticket or a payment slip is issued).

(iv) A manual report or other documentation shall be produced and maintained documenting any payments made on tickets that are not authorized by the computer.

(v) Winning tickets in excess of \$600.00 require the following additional information:

(1) Approval of the Manager on Duty as evidenced by their signature

(2) Review of the video recording and/or digital record of the rabbit ears or wheel to verify the legitimacy of the draw and the accuracy of the draw ticket (for rabbit ear or wheel systems only)

(3) Comparison of the winning customer copy to the computer reports

(4) Re-grading of the customer copy using the payout schedule and draw information

(5) Documentation and maintenance of the procedures in this paragraph

(2) When the keno game is operated by one person, all winning tickets in excess of \$100.00 must be reviewed and authorized by the Manager on Duty.

(g) *Check out standards at the end of each keno shift.*

(1) For each Writer station, a cash summary report (count sheet) shall be prepared that includes:

(i) Computation of net cash proceeds for the shift and the cash turned in

(ii) Signatures of two employees who have verified the net cash proceeds for the shift and the cash turned in.

(1) Unverified transfers of cash and/or cash equivalents are prohibited.



(h) *Promotional payouts or awards.*

- (1) If a Gaming Operation offers promotional payouts or awards, the payout form must include the following information:
  - (i) Date and time
  - (ii) Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value
  - (iii) Type of promotion
  - (iv) Signature of at least one employee authorizing and completing the transaction

(i) *Standards for statistical reports.*

- (1) Records shall be maintained that include win and write by individual Writer for each day.
- (2) Records shall be maintained that include win, write, and win-to-write hold percentage for:
  - (i) Each shift
  - (ii) Each day
  - (iii) Month-to-date
  - (iv) Fiscal year-to-date
- (3) Accounting shall review keno statistical data monthly and investigate any large or unusual statistical variances.
- (4) At a minimum, investigations shall be performed for statistical percentage fluctuations from the base level for a month in excess of  $\pm 3\%$ .
  - (i) The base level shall be defined as the Gaming Operation's win percentage for the previous business year or the previous twelve (12) months.
- (5) Such investigations shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.

(j) *System security standards.*

- (1) All keys (including duplicates) to sensitive computer hardware in the keno area shall be maintained by a department independent of the keno function.
- (2) Personnel independent of the keno department shall be required to accompany such keys to the keno area and shall observe changes or repairs each time the sensitive areas are accessed.

(k) *Documentation standards.*

- (1) Adequate documentation of all pertinent keno information shall be generated by the computer system.
- (2) This documentation shall be restricted to authorized personnel.
  - (i) The Gaming Operation is responsible for creating and maintaining an authorized access list to be made available upon request.
- (3) The documentation shall include, at a minimum:
  - (i) Ticket information

- (ii) Payout information (date, time, ticket number, amount, etc.)
- (iii) Game information (number, ball draw, time, etc.)
- (iv) Daily recap information, including:
  - (1) Write
  - (2) Payouts
  - (3) Gross revenue (win)
- (v) System exception information, including:
  - (1) Voids
  - (2) Late pays
  - (3) Appropriate system parameter information (e.g., changes in pay tables, ball draws, payouts over a predetermined amount, etc.)
- (vi) Personnel access listing, including:
  - (1) Employee name or employee identification number
  - (2) Listing of functions employee can perform or equivalent means of identifying same

(I) *Keno audit standards.*

- (1) The keno audit function shall be independent of the keno department.
- (2) Annually, keno audit shall foot the write on the restricted copy of the keno transaction report for a minimum of one shift and compare the total to the total as documented by the computer.
- (3) For one (1) shift every other month, keno audit shall perform the following:
  - (i) Foot the customer copy of the payouts and trace the total to the payout report
  - (ii) Re-grade at least 1% of the winning tickets using the payout schedule and draw ticket
- (4) Keno audit shall perform the following:
  - (i) For five games per week, compare the video recording and/or digital record of the rabbit ears or wheel to the computer transaction summary
  - (ii) Compare net cash proceeds to the audited win/loss by shift and investigate any large cash overages or shortages ( *i.e.*, in excess of \$25.00)
  - (iii) Review and re-grade all winning tickets greater than or equal to \$1,500, including all forms that document that proper authorizations and verifications were obtained and performed
  - (iv) Review the documentation for payout adjustments made outside the computer and investigate large and frequent payments
  - (v) Review personnel access listing for inappropriate functions an employee can perform
  - (vi) Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing
  - (vii) If a random number generator is used, then weekly review the numerical frequency distribution for potential patterns
  - (viii) Investigate and document results of all noted improper transactions or unusual occurrences.

- (5) When the keno game is operated by one person:
  - (i) The customer copies of all winning tickets in excess of \$100 and at least 5% of all other winning tickets shall be re-graded and traced to the computer payout report;
  - (ii) The video recording and/or digital record of rabbit ears or wheel shall be randomly compared to the computer game information report for at least 10% of the games during the shift; and
  - (iii) Keno audit personnel shall review winning tickets for proper authorization pursuant to paragraph (e)(6) of this section.
- (6) In the event any person performs the Writer and deskman functions on the same shift, the procedures described in paragraphs (k)(5)(i) and (ii) of this section (using the sample sizes indicated) shall be performed on tickets written by that person.
- (7) Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained.
- (8) Accounting shall review keno audit exceptions, and perform and document investigations into unresolved exceptions.
  - (i) These investigations shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.
- (9) When a multi-game ticket is part of the sample in this section, the procedures may be performed for ten (10) games or ten percent (10%) of the games won, whichever is greater.

*(m) Access.*

- (1) Access to the computer system shall be adequately restricted (i.e., passwords are changed at least quarterly; access to computer hardware is physically restricted, etc.).

*(n) Equipment standards.*

- (1) The Gaming Operation must contract with a service contractor to ensure effective maintenance on all keno equipment, including computer program updates, hardware servicing, and keno ball selection equipment.
- (2) Keno equipment maintenance (excluding keno balls) shall be independent of the operation of the keno game.
- (3) Keno maintenance personnel shall report irregularities to the Manager on Duty.
- (4) If the Gaming Operation utilizes a barcode or microchip reader in connection with the play of keno, the reader shall be tested at least annually by Eastern Shawnee Tribal Gaming Commission personnel to determine that it is correctly reading the barcode or microchip.
  - (i) Documentation of all testing must be maintained for future inspection.

*(o) Document retention.*

- (1) All documents (including computer storage media) discussed in this section shall be retained for five (5) years, except for the following, which shall be retained for at least seven (7) days:

- (i) Video recordings and/or digital records of rabbit ears or wheel
- (ii) All copies of winning keno tickets of less than \$1,500.00

(p) Multi-race tickets.

- (1) Keno personnel must be notified immediately of large multi-race winners to ensure compliance with the standards in this section.
- (2) Keno personnel must be made aware of multi-race tickets still in process at the end of a shift.

(q) *Manual keno*.

- (1) The Gaming Operation must establish alternate procedures that provide at least the level of control described by the standards in this section when conducting manual keno games.

## § 100.8 Standards for Pari-mutuel wagering

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The Gaming Operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The Gaming Operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (c) *Operating standards.*

- (1) Gaming operations owned and operated by the Eastern Shawnee Tribe may contract directly with a state regulated racetrack as a simulcast service provider; however, on-site pari-mutuel operations must be conducted wholly or in part by tribal Gaming Operation employees.

- (2) If any standard contained within this section conflicts with state law, a tribal-state compact, or a contract, then the Gaming Operation shall document the conflict and shall submit such documentation to the Eastern Shawnee Tribal Gaming Commission for review and resolution.

(d) *Betting ticket and equipment standards.*

- (1) All pari-mutuel wagers shall be transacted through the pari-mutuel satellite system.
  - (i) In case of computer failure between the pari-mutuel book and the hub, no tickets shall be manually written.
- (2) Manually written tickets are prohibited.
- (3) Whenever a betting station is opened for wagering or turned over to a new Writer/Cashier, the Writer/Cashier shall sign on and the computer shall document the Gaming Operation name or identification number, station number, the Writer/Cashier identifier, and the date and time.
  - (i) If the Gaming Operation uses an identification number, it must be posted in the betting station for verification by the Writer/Cashier.
- (4) All betting ticket shall consist of at least two parts:
  - (i) An original, which shall be transacted and issued through a printer and given to the customer.
  - (ii) A copy that shall be recorded concurrently with the generation of the original ticket either on paper or electronically.
- (5) Upon accepting a wager, the betting ticket that is created shall contain the following:
  - (i) A unique transaction identifier
  - (ii) Gaming operation name or identification number and station number
  - (iii) Race track, race number, horse identification or event identification, as applicable
  - (iv) Type of bet(s), each bet amount, total number of bets, and total take
  - (v) Date and time
- (6) All tickets shall be considered final at post time.
- (7) Tickets voided that were written prior to post time, shall be immediately entered into the system.
- (8) Future wagers shall be accepted and processed in the same manner as regular wagers.

(e) *Payout standards.*

- (1) Prior to making payment on a ticket, the Writer/Cashier shall input the ticket for verification and payment authorization should the ticket not be verifiable or has already been redeemed, the payment will not be made to the patron.
- (2) The computer shall be incapable of authorizing payment on a ticket that has been previously paid, a voided ticket, a losing ticket, or an unissued ticket.

(f) *Checkout standards.*

- (1) Whenever the betting station is closed or the Writer/Cashier is replaced, the Writer/Cashier shall sign off immediately and the computer shall document the Gaming Operation name or identification number, station number, the Writer/Cashier identifier, the date and time, and cash balance.
- (2) For each Writer/Cashier station a summary report shall be completed at the conclusion of each shift including:
  - (i) Computation of cash turned in for the shift.
  - (ii) Signature of two employees who have verified the cash turned in for the shift.
    - (1) Unverified transfers of cash and/or cash equivalents are prohibited.

(g) *Employee wagering.*

- (1) Employees are prohibited from wagering on race events.

(h) *Computer reports standards.*

- (1) Adequate documentation of all pertinent pari-mutuel information shall be generated by the computer system and this documentation shall be restricted to authorized personnel.
  - (i) The Gaming Operation shall develop and maintain a list of authorized personnel to be given access to pari-mutuel information.
    - (1) Such list shall be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
      - (a) Documentation evidencing such approval must be maintained by the Gaming Operation for future inspection.
- (2) Documentation shall be created for each day's operation and shall include, but is not limited to:
  - (i) Unique transaction identifier
  - (ii) Date/time of transaction
  - (iii) Type of wager
  - (iv) Animal identification or event identification
  - (v) Amount of wagers (by ticket, Writer/SAM, track/event, and total)
  - (vi) Amount of payouts (by ticket, Writer/SAM, track/event, and total)
  - (vii) Tickets refunded (by ticket, Writer, track/event, and total)
  - (viii) Unpaid winners/vouchers ("outs") (by ticket/voucher, track/event, and total)
  - (ix) Voucher sales/payments (by ticket, Writer/SAM, and track/event)
  - (x) Voids (by ticket, Writer, and total)
  - (xi) Future wagers (by ticket, date of event, total by day, and total at the time of revenue recognition)
  - (xii) Results (winners and payout data)
  - (xiii) Breakage data (by race and track/event)
  - (xiv) Commission data (by race and track/event)

(xv) Purged data (by ticket and total)

(3) The Gaming Operation shall ensure that the system generates the following reports:

- (i) A reconciliation report that summarizes totals by track/event, including write, the day's winning ticket total, total commission and breakage due the Gaming Operation, and net funds transferred to or from the Gaming Operation's bank account.
- (ii) An exception report that contains a listing of all system functions and overrides not involved in the actual writing or cashing of tickets, including sign-on/off, voids, and manually input paid tickets.
- (iii) A purged ticket report that contains a listing of the unique transaction identifier(s), description, ticket cost and value, and date purged.

(i) *Accounting and auditing functions.*

(1) The Gaming Operation shall perform the following pari-mutuel accounting and auditing functions daily:

- (i) The pari-mutuel audit shall be conducted by Accounting.
- (ii) Documentation shall be maintained evidencing the performance of all pari-mutuel accounting and auditing procedures.
- (iii) Accounting shall review the handle, commission, and breakage for each day's play and recalculate the net amount due to or from the systems operator on a weekly basis.
- (iv) Accounting shall verify actual cash/cash equivalents turned in to the system's summary report for each Cashier's drawer (Beginning balance, (+) fills (draws), (+) net write (sold less voids), (-) payouts (net of IRS withholding), (-) cash backs (pays), (=) cash turn-in).
- (v) Accounting shall produce a gross revenue recap report to calculate gross revenue for each day's play and for a month-to-date basis, including the following totals:
  - (1) Commission
  - (2) Positive breakage
  - (3) Negative breakage
  - (4) Track/event fees
  - (5) Track/event fee rebates
  - (6) Purged tickets
- (vi) All winning tickets and vouchers shall be physically removed from the SAM's for each day's play.
  - (1) In the event a SAM does not balance for a day's play, the auditor shall perform the following procedures:
    - (a) Foot the winning tickets and vouchers deposited and trace to the totals of SAM activity produced by the system
    - (b) Foot the listing of cashed vouchers and trace to the totals produced by the system
    - (c) Review all exceptions for propriety of transactions and unusual occurrences



- (d) Review all voids for propriety
- (e) Verify the results as produced by the system to the results provided by an independent source
- (f) Re-grade 1% of paid (cash) tickets to ensure accuracy and propriety
- (vii) When applicable, reconcile the totals of future tickets written to the totals produced by the system for both earned and unearned take, and review the reports to ascertain that future wagers are properly included on the day of the event.
  - (1) At least annually, the auditor shall foot the wagers for one day and trace to the total produced by the system.
  - (2) At least one day per quarter, Accounting shall recalculate and verify the change in the unpaid winners to the total purged tickets.

## § 100.9 Standards for Table Games

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The Gaming Operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The Gaming Operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (c) *Standards for drop and count.*

- (1) The procedures for the collection of the table game drop and the count thereof shall comply with the drop and count standards herein.

(d) *Fill standards.*

- (1) Fill slips shall be in at least triplicate form, and in a continuous, pre-numbered series.
  - (i) Such slips shall be concurrently numbered in a form utilizing the alphabet and only in one series at a time.
    - (1) The alphabet need not be used if the numerical series is not repeated during the business year.
- (2) Unissued and issued fill slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control.
  - (i) Personnel from the Vault or Pit departments shall have no access to the secured (control) copies of the fill slips.
- (3) When a fill slip is voided, the Vault Cashier shall clearly mark "void" across the face of the original and first copy.
  - (i) The Vault Cashier and the Runner shall sign both the original and first copy
    - (1) The Vault Cashier will submit them to Accounting for retention and accountability.
- (4) Fill transactions shall be authorized by Pit supervisory personnel before the issuance of fill slips and transfer of chips or cash equivalents.
  - (i) The fill request shall be communicated to the Vault where the fill slip is prepared.
- (5) At least three parts of each fill slip shall be utilized as follows:
  - (i) One part shall be transported to the Pit with the fill and, after the appropriate signatures are obtained, deposited in the table game drop box.
  - (ii) One part shall be retained in the Vault for reconciliation of the Vault bank
  - (iii) For computer systems, one part shall be retained in a secure manner to ensure that only authorized persons may gain access to it.
    - (1) The Gaming Operation shall develop and maintain a list of authorized personnel allowed to access the control copy of the fill slips.
      - (a) Such list shall be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
      - (b) Documentation evidencing such approval must be maintained by the Gaming Operation for future inspection.
    - (2) For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
- (6) The part of the fill slip that is placed in the table game drop box shall be of a different color for fills than for credits.
- (7) The table number, shift, date, time, and amount of fill by denomination and in total shall be noted on all copies of the fill slip.
- (8) The fill slip shall be signed by at least the following persons (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):

- (i) Vault Cashier who prepared the fill slip and issued the chips or cash equivalent indicating that the amount being transferred is correct.
- (ii) Runner who carried the chips or cash equivalents from the Vault to the Pit.
- (iii) Dealer who received the chips or cash equivalents at the gaming table.
- (iv) Pit Supervisory Personnel who supervised the fill transaction.
- (9) When returned, fills shall be broken down and verified by the Dealer in public view before the Dealer places the fill in the table tray.
- (10) A copy of the fill slip shall then be deposited into the table drop box by the Dealer, where it shall appear in the Count Room with the cash receipts for the shift.
- (11) All fills shall be carried from the Vault by a Runner who is independent of the Vault or Pit.

(e) *Credit standards.*

- (1) Table credit transactions shall be authorized by a Pit Supervisor before the issuance of credit slips and transfer of chips or other cash equivalent.
  - (i) The credit request shall be communicated to the Vault where the credit slip is prepared.
- (2) At least three parts of each credit slip shall be utilized as follows:
  - (i) Two parts of the credit slip shall be transported by the Runner to the Pit.
    - (1) After signatures of the Runner, Dealer, and Pit Supervisor are obtained, one copy shall be deposited in the table game drop box and the original shall accompany transport of the chips or cash equivalents from the Pit to the Vault for verification and signature of the Vault Cashier.
  - (ii) For computer systems, one part shall be retained in a secure manner to ensure that only authorized persons may gain access to it.
    - (1) The Gaming Operation shall develop and maintain a list of authorized personnel allowed to access the control copy of the credit slips.
      - (a) Such list shall be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
      - (b) Documentation evidencing such approval must be maintained by the Gaming Operation for future inspection.
  - (iii) For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
- (3) The table number, shift, date, time, and the amount of credit by denomination and in total shall be noted on all copies of the credit slip.
- (4) Chips and cash equivalents shall be removed from the table tray by the Dealer and shall be broken down and verified by the Dealer in public view prior to placing them in racks for transfer to the Vault.
- (5) All chips and cash equivalents removed from the tables shall be carried to the Vault by a Runner who is independent of the Vault or Pit.

- (6) The credit slip shall be signed by at least the following persons as an indication that each has counted the items transferred:
  - (i) Vault Cashier who received the items transferred from the Pit and prepared the credit slip
  - (ii) Runner who carried the items transferred from the Pit to the Vault
  - (iii) Dealer who had custody of the items prior to transfer to the Vault
  - (iv) Pit Supervisory personnel who supervised the credit transaction.
- (7) The credit slip shall be inserted in the table drop box by the Dealer.
- (8) Chips or other cash equivalents shall be deposited on or removed from gaming tables only when accompanied by the appropriate credit transfer forms.
- (9) Cross fills (the transfer of chips between table games) and even cash exchanges are prohibited in the Pit.

(f) *Table inventory forms.*

- (1) At the close of each shift, for those table banks that were opened during that shift:
  - (i) The table's chip inventory shall be counted and recorded on a table inventory form
    - (1) Beginning and ending inventories must be recorded on the master game sheet for shift win calculation purposes.
    - (2) The accuracy of inventory forms prepared at shift end shall be verified by the outgoing Pit Supervisor and the Dealer.
      - (a) If the Dealer is not available, such verification may be provided by another Pit Supervisor or another Supervisor from another gaming department.
    - (i) Verifications shall be evidenced by signature on the inventory form.
  - (ii) The inventory forms shall then be deposited into the table drop box by the Dealer, where it shall appear in the Count Room with the cash receipts for the shift.

(g) *Table games computer generated documentation standards.*

- (1) The computer system shall be capable of generating adequate documentation of all information recorded on the source documents and transaction detail (e.g., fill or credit slips, etc.).
- (2) This documentation shall be restricted to authorized personnel.
  - (i) The Gaming Operation shall develop and maintain a list of authorized personnel allowed to access the computer system.
    - (1) Such list shall be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
      - (a) Documentation evidencing such approval must be maintained by the Gaming Operation for future inspection.
- (3) The documentation shall include, at a minimum:
  - (i) System exception information ( e.g., appropriate system parameter information, corrections, voids, etc.)

(ii) Personnel access listing, which includes, at a minimum:

- (1) Employee name or employee identification number (if applicable)
- (2) Listing of functions employees can perform or equivalent means of identifying the same

(h) *Standards for playing cards.*

- (1) Playing cards shall be maintained in a secure Card Room or the Pit Podium to prevent unauthorized access and to reduce the possibility of tampering.
- (2) Used cards shall be maintained in a secure location until marked, scored, or destroyed, to prevent unauthorized access and reduce the possibility of tampering.
  - (i) This standard shall not apply where playing cards are retained for an investigation.
- (3) Used playing cards must be destroyed within seven (7) days of being removed from play.
- (4) A card control log shall be maintained that documents when cards are received on site, distributed to and returned from tables, and removed from play by the Gaming Operation.
  - (i) The Gaming Operation must establish an authorized access list for receipt, distribution, and removal of playing cards from the secure Card Room.

(i) *Plastic cards.*

- (1) All plastic cards must be inspected at least daily and must be washed every three (3) months.

(j) *Standards for supervision.*

- (1) Supervision shall be provided at all times of operation by personnel with authority equal to or greater than those being supervised.
  - (i) The Gaming Operation shall establish and maintain a departmental organizational chart indicating the levels or authority.
    - (1) Such must be made available upon request.

(k) *Analysis of table game performance standards.*

- (1) Records shall be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift.
- (2) Records reflecting hold percentage by table and type of game shall be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.
  - (i) This information shall be presented to and reviewed by Accounting Management monthly.
- (3) Accounting Management shall investigate any unusual fluctuations in hold percentage with Pit Supervisory personnel.
  - (i) The results of such investigations shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.

(l) *Accounting/auditing standards.*

- (1) The Accounting procedures shall be performed by personnel who are independent of the transactions being audited/accounted for.

- (2) If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.
- (3) Accounting shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.
- (4) All noted improper transactions or unusual occurrences shall be investigated with the results documented.
- (5) Evidence of table games Accounting procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.
- (6) A daily recap shall be prepared for the day and month-to-date, which shall include the following information:
  - (i) Drop
  - (ii) Win
  - (iii) Gross revenue
- (7) The calculation of the player's pool balance will be performed by Accounting daily.
  - (i) The player's pool balance must not be displayed in the table games area.

(m) *Credit play.*

- (1) Eastern Shawnee Tribal Gaming Operations do not allow the extension of credit to patrons.

(n) *Foreign currency.*

- (1) Eastern Shawnee Tribal Gaming Operations do not accept foreign currency.

## § 100.10 Standards for Gaming Machines

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The Gaming Operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The Gaming Operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (c) *Standards for gaming machines.*

- (1) For this section only, credit or customer credit means a unit of value equivalent to cash or cash equivalents deposited, wagered, won, lost, or redeemed by a customer.
- (2) For all computerized gaming machine systems, a personnel access listing shall be maintained, which includes at a minimum:



- (i) Employee name or employee identification number
- (ii) Listing of functions employee can perform or equivalent means of identifying same

(d) *Standards for drop and count.*

- (1) The procedures for the collection of the gaming machine drop and the count thereof shall comply with the gaming machine drop and count standards herein.

(e) *Jackpot payouts, short pays and accumulated credit payouts standards.*

- (1) For jackpot payouts documentation shall include the following information:
  - (i) Date and time
  - (ii) Machine number
  - (iii) Both alpha and numeric dollar amount of cash payout or description of personal property awarded, including fair market value.
  - (iv) Game outcome (including reel symbols, card values, suits, etc.) for jackpot payouts
    - (1) Game outcome is not required if a computerized jackpot system is used.
  - (v) Preprinted or concurrently printed sequential number
  - (vi) Signatures of at least two employees verifying and witnessing the payout
- (2) Jackpot payouts in excess of \$1,199.99 shall require the signature and verification of a Supervisory or Management employee independent of the gaming machine department in addition to the two signatures required above.
- (3) For manual payouts, the payout form shall include the following information:
  - (i) Date and time
  - (ii) Machine number
  - (iii) Dollar amount of payout (both alpha and numeric)
  - (iv) The signature of at least two (2) employees verifying and witnessing the payout
  - (v) Preprinted or concurrently printed sequential number
- (4) Where the manual payout amount is \$50 or more, signatures of at least three (3) employees verifying and witnessing the manual payout, one of whom must be a supervisor.
  - (i) The manual payout ticket must be immediately entered and validated in the on-line accounting system at the time of payout.
  - (ii) Manual payouts in excess of \$5,000.00 must be approved by the Eastern Shawnee Tribal Gaming Commission prior to redemption.
- (5) Computerized jackpot systems shall be restricted to prevent unauthorized access and fraudulent payouts by one person.
- (6) All Payout forms must be controlled and routed in a manner that precludes any one person from producing a fraudulent payout by forging signatures or by altering the amount paid out subsequent to the payout and misappropriating the funds.

(f) *Promotional payouts or awards.*

- (1) If a Gaming Operation offers promotional payouts or awards that are not reflected on the gaming machine pay table, then the payout form/documentation shall include:
  - (i) Date and time
  - (ii) Machine number and denomination
  - (iii) Dollar amount of payout or description of personal property (*e.g.*, jacket, toaster, car, etc.), including fair market value
  - (iv) Type of promotion (*e.g.*, hot seat drawings, etc.)
  - (v) Signature of at least one employee authorizing and completing the transaction

(g) *Gaming machine department funds standards.*

- (1) The gaming machine booths and change banks are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe.
  - (i) This standard does not include kiosks or automatic ticket redemption machines.
- (2) Kiosks and automatic ticket redemption machines must be reconciled daily.

(h) *EPROM control standards.*

- (1) Annually, Gaming Commission Personnel shall perform procedures to ensure the integrity of a sample of gaming machine game program EPROM's or other equivalent game software media.
- (2) The Eastern Shawnee Tribal Gaming Commission shall develop and implement procedures for the following:
  - (i) The removal of EPROMs, or other equivalent game software media, from devices, the verification of the existence of errors as applicable, and the correction via duplication from the master game program EPROM, or other equivalent game software media:
    - (1) Copying one gaming device program to another approved program
    - (2) Verification of duplicated EPROMs before being offered for play
    - (3) Receipt and destruction of EPROMs, or other equivalent game software media
    - (4) Securing the EPROM, or other equivalent game software media, duplicator, and master game EPROMs, or other equivalent game software media, from unrestricted access
- (3) The master game program number, par percentage, and the pay table shall be verified to the par sheet when initially received from the manufacturer.
- (4) All gaming machines shall have the game software circuit boards locked or physically sealed.
  - (i) The lock or seal shall necessitate the presence of Eastern Shawnee Tribal Gaming Commission to access the device game program EPROM, or other equivalent game software media.
  - (ii) All seals used to secure the gaming device shall be pre-numbered.
  - (iii) Any CD-ROM's used in the operation of a gaming machine must be sealed unless the gaming machine vendor can provide a letter stating that the CD-ROM does not affect game outcome, the par percentage, or the game theme.

(5) Records that document the procedures in this section shall include the following information:

- (i) Date
- (ii) Machine number (source and destination)
- (iii) Manufacturer
- (iv) Program number
- (v) Personnel involved
- (vi) Reason for duplication
- (vii) Disposition of any permanently removed EPROM, or other equivalent game software media
- (viii) Seal numbers
- (ix) Approved testing lab approval numbers, if available

(6) EPROM's, or other equivalent game software media, returned to gaming devices shall be labeled with the program number.

- (i) Supporting documentation shall include the date, program number, information identical to that shown on the manufacturer's label, and initials of the person replacing the EPROM, or other equivalent game software media.

(i) *Standards for evaluating theoretical and actual hold percentages.*

(1) Accurate and current theoretical hold worksheets shall be maintained for each gaming machine by the Eastern Shawnee Tribal Gaming Commission and the Gaming Operation.

(2) The Gaming Operation is responsible for establishing and complying with procedures for the following:

(i) For multi-game/multi-denominational machines, the Gaming Operation shall:

(1) Daily, Accounting will record the total coin-in meters

(a) Electronic collection of the meters will satisfy this requirement.

(2) Quarterly, a drop team member shall record the coin-in meters for each payable contained in the machine.

(a) Electronic collection of the meters will satisfy this requirement.

(b) Annually, Accounting shall adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game payable.

(3) For those Gaming Operations that are unable to perform the weighted average calculation as required by this section, the following procedures shall apply:

(a) At least annually, Accounting will perform the following functions:

(i) Calculate the actual hold percentage for each gaming machine.

(ii) Adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine to the previously calculated actual hold percentage.

- (1) The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.
  - (2) The adjusted theoretical hold percentage for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year.
- (3) The Gaming Operation must ensure that the theoretical hold percentages used in the gaming machine analysis reports are within the performance standards set by the manufacturer.
- (4) The Gaming Operation and the Eastern Shawnee Tribal Gaming Commission Personnel will maintain independent files for each machine indicating the dates and type of changes made and the recalculation of theoretical hold as a result of the changes.
  - (i) Records shall be maintained for each machine that indicates the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.
  - (ii) The Gaming Operation shall notify the Eastern Shawnee Tribal Gaming Commission of any machine changes and report such as required by the Eastern Shawnee Tribal Gaming Commission Standard Operating Policies and Procedures.
- (5) All of the gaming machines shall be connected to an on-line gaming machine monitoring system that captures coin-in or ticket-in.
- (6) All gaming machines with bill acceptors shall contain functioning billing meters that record the dollar amounts or number of bills accepted by denomination.
- (7) The online gaming machine monitoring system shall record daily, prior to or subsequent to a gaming machine drop, all meter readings.
- (8) Meter readings shall be electronically captured by the on-line gaming machine monitoring system at the same time each day or as triggered by the removal of the bill acceptor.
  - (i) If the on-line gaming machine monitoring system becomes inoperable, the meters must be read daily.
- (9) Upon receipt of the meter reading summary, Accounting shall review all meter readings for machines that have a variance between actual coin drop and coin-to-drop meter reading in excess of three percent (3%) and over \$25.00.
- (10) Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department employees or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.
  - (i) The Gaming Operation is responsible for designating review personnel in the internal control system applicable to this standard.
- (11) A report shall be produced monthly showing month-to-date, year-to-date for the previous twelve (12) months, and if practicable, life-to-date actual hold percentage computations for

individual machines and a comparison to each machine's theoretical hold percentage previously discussed.

- (12) Each change to a gaming machine's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (*i.e.* , not commingling various hold percentages).
  - (13) If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.
  - (14) The statistical reports shall be reviewed by both Gaming Machine Department Management and Accounting Management on at least a monthly basis.
    - (i) Documentation evidencing such review must be retained by Management for future inspection.
  - (15) For those machines that have experienced at least 100,000 wagering transactions, large variances (three percent (3%)) between theoretical hold and actual hold must be investigated and resolved by Accounting with the findings documented and provided to the Eastern Shawnee Tribal Gaming Commission upon request in a timely manner.
  - (16) Maintenance of the on-line gaming machine monitoring system data files shall be performed by Information Technology personnel.
    - (i) Maintenance may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified on a monthly basis by Information Technology personnel.
  - (17) Updates to the on-line gaming machine monitoring system to reflect additions, deletions, or movements of gaming machines shall be made weekly prior to the machine being turned on for play.
- (j) *Gaming machine drop contents standards.*
- (1) When machines are temporarily removed from the floor, gaming machine drop contents shall be protected to preclude the misappropriation of stored funds.
  - (2) When machines are temporarily or permanently removed from the floor, the gaming machine drop contents shall be counted and recorded by at least two employees with appropriate documentation being routed to the Accounting for proper recording and accounting.
- (k) *Player tracking system.*
- (1) The following standards apply if a player tracking system is utilized:
    - (i) The player tracking system shall be secured so as to prevent unauthorized access (*e.g.*, changing passwords at least quarterly and physical access to computer hardware, etc.).
    - (1) The Gaming Operation is responsible for establishing a system of internal controls to address the standards of this section.

- (a) Such system must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval and evidence of such approval shall be maintained by the Gaming Operation for future inspection.
- (ii) The addition of points to members' accounts other than through actual gaming machine play shall be sufficiently documented (including substantiation of reasons for increases) and shall be authorized by a department independent of the player tracking and gaming machines.
  - (1) The addition of points to members' accounts may be authorized by Gaming Machine Supervisory Employees if sufficient documentation is generated and it is randomly verified by employees independent of the Gaming Machine Department on a monthly basis.
- (iii) Booth employees who redeem points for members shall be allowed to receive lost players club cards, provided that they are immediately deposited into a secured container for retrieval by independent personnel.
- (iv) Changes to the player tracking system parameters, such as point structures and employee access, shall be performed by supervisory employees independent of the gaming machine department.
  - (1) Changes to player tracking system parameters may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by supervisory employees independent of the gaming machine department on a monthly basis.
- (v) All other changes to the player tracking system shall be appropriately documented.
- (2) The Gaming Operation is responsible for establishing rules of membership for the Player Tracking System.
  - (i) Such rules must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be documented and maintained by the Gaming Operation for future inspection.
- (l) *In-house progressive gaming machine standards.*
  - (1) For all in-house progressive machines, a meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.
  - (2) At least once each day, each Gaming Operation shall record the amount shown on each progressive jackpot meter at the Gaming Operation.
  - (3) Explanations for meter reading decreases shall be maintained with the progressive meter reading sheets, and where the payment of a jackpot is the explanation for a decrease, the Gaming Operation shall record the jackpot payout number on the sheet or have the number reasonably available

- (i) Each Gaming Operation shall record the base amount of each progressive jackpot the Gaming Operation offers.
- (ii) The Gaming Operation shall develop procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines.
  - (1) Such procedures may also include other methods of distribution that accrue to the benefit of the gaming public via an award or prize.
  - (2) Such procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (a) Evidence of such approval must be documented and maintained by the Gaming Operation for future inspection.

(m) *Wide area progressive gaming machine standards.*

- (1) For wide area progressive machines, a meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.
- (2) As applicable to participating Gaming Operations, the wide area progressive gaming machine system shall be adequately restricted to prevent unauthorized access (e.g., changing passwords at least quarterly, restrict access to EPROMs or other equivalent game software media, and restrict physical access to computer hardware, etc.).
- (3) The Gaming Operation must establish procedures for the following:
  - (i) Reconciling meters and jackpot payouts
  - (ii) Collecting/dropping gaming machine funds
  - (iii) Verifying jackpot, payment, and billing to Gaming Operations on pro-rata basis
  - (iv) System maintenance
  - (v) System accuracy
  - (vi) System security
- (4) Reports, where applicable, adequately documenting the procedures required herein shall be generated and retained.

(n) *Accounting/auditing standards.*

- (1) Gaming machine accounting/auditing procedures shall be performed by Accounting.
- (2) For on-line gaming machine monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the gaming machine statistical report.
- (3) For currency interface systems, for at least one drop period per month accounting shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report.
  - (i) Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.

- (4) For each drop period, Accounting shall compare the bill-in meter reading to the total bill acceptor drop amount for the period.
  - (i) Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.
  - (ii) Follow-up shall be performed for any one machine having an unresolved variance between actual currency drop and bill-in meter reading in excess of an amount that is both more than \$25 and at least three percent (3%) of the actual currency drop.
    - (1) The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.
- (5) Annually, Accounting shall randomly verify that EPROM or other equivalent game software media changes are properly reflected in the gaming machine analysis reports.
  - (i) Verification shall be performed on 10% of all gaming machines.
- (6) Accounting shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.
- (7) All gaming machine auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.

(o) *Cash-out tickets.*

- (1) Cash-out tickets must include the following information:
  - (i) Date and time
  - (ii) Issuing gaming machine number
  - (iii) Dollar amount of payout (both alpha and numeric)
  - (iv) Name of the Gaming Operation
  - (v) Validation number
  - (vi) Expiration date
- (2) For gaming machines that utilize cash-out tickets, the following standards apply:
  - (i) In addition to the applicable auditing and accounting standards, the Gaming Operation shall foot all jackpot cash-out tickets equal to or greater than \$1,200 and trace totals to those produced by the host validation computer system daily.
  - (ii) The customer may request a cash-out ticket from the gaming machine that reflects all remaining credits.
    - (1) The cash-out ticket shall be printed at the gaming machine by an internal document printer.
  - (iii) The cash-out ticket shall be valid for fourteen (14) days.
  - (iv) Cash-out tickets may be redeemed for payment or inserted in another gaming machine and wagered, if applicable, during the specified time period.



- (1) Gaming machines must not accept cash-out tickets in excess of \$1,000 for wagering.
- (2) Gaming machines must not accept cash-out tickets that are produced from any other gaming operation.
- (v) The customer shall redeem the cash-out ticket at a Cage or automated ticket redemption machine.
  - (1) Remote computer validation systems are prohibited at Gaming Operations owned and operated by the Eastern Shawnee Tribe.
    - (a) This does not include automated ticket redemption machines or kiosks.
- (vi) Duplicate tickets are prohibited and all gaming machines must be restricted to exclude the printing of duplicate tickets.
- (3) Upon presentation of the cash-out ticket(s) for redemption, the following shall occur:
  - (i) Scan the bar code via an optical reader or its equivalent
  - (ii) Input the cash-out ticket validation number into the computer.
    - (1) The host computer shall verify the authenticity of the cash-out ticket and communicate directly to the redeemer of the cash-out ticket.
      - (a) If valid, the Cashier pays the customer the appropriate amount and the cash-out ticket is electronically noted "paid" in the system.
        - (i) The "paid" cash-out ticket shall remain in the Cashier's bank for reconciliation purposes.
        - (ii) The host validation computer system shall electronically reconcile the Cashier's banks for the paid cashed-out tickets.
      - (b) If invalid, the host computer shall notify the Cashier.
        - (i) The Cashier must refuse payment to the customer and notify a Supervisor of the invalid condition.
          - (1) The Supervisor shall resolve the dispute.
  - (iii) If the host validation computer system temporarily goes down, Cashiers may redeem cash-out tickets at the Cashier's Cage by accepting the cash-out tickets and physically marking the ticket "paid".
    - (1) Cash-out tickets shall remain in Cashier's bank for reconciliation purposes.
    - (2) Cash-out tickets shall be validated as expeditiously as possible when the host validation computer system is restored.
- (4) The Gaming Operation shall develop and comply with procedures to control cash-out ticket paper, which shall include procedures that:
  - (i) Mitigate the risk of counterfeiting of cash-out ticket paper.
  - (ii) Adequately control the inventory of the cash-out ticket paper.
  - (iii) Provide for the destruction of all unused cash-out ticket paper.
  - (iv) If the Gaming Operation utilizes a computer validation system, this standard shall not apply.

- (5) If the host validation computer system is down for more than four (4) hours, the Gaming Operation shall promptly notify the Eastern Shawnee Tribal Gaming Commission.

(p) *Account access cards.*

- (1) Account access cards are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe.

(q) *Smart cards.*

- (1) Smart cards are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe.

## § 100.11 Standards for the Cage/Vault

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized or alternate documentation that provides at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal Control Systems*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The Gaming Operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The Gaming Operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (c) *Personal checks, tribal checks, state checks, federal checks, and payroll checks.*

- (1) If the Gaming Operation elects to cash personal checks, tribal checks, state and federal checks, payroll checks, a check guarantee service must be used.

- (2) Counter checks, traveler's checks, Cashier's checks, guaranteed drafts, third-party checks, and money orders are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe.
- (3) The Gaming Operation shall establish and comply with policies and procedures that include the following requirements:
  - (i) The acceptance of personal checks, payroll checks, state checks, and federal checks, in addition to the collection and recording checks returned to the Gaming Operation after deposit, re-deposit, and write-off authorization.

(d) *Cage and Vault accountability standards.*

- (1) All transactions that flow through the Cage or Vault shall be summarized on an accountability form by shift and shall be supported by documentation.
- (2) The Cage and Vault inventories shall be counted by the oncoming and outgoing Cashiers.
  - (i) These employees shall make individual counts for comparison for accuracy and maintenance of individual accountability.
    - (1) Such counts shall be recorded at the end of each shift during which activity took place.
    - (2) All discrepancies shall be noted and investigated.
  - (ii) Unverified transfers of cash and/or cash equivalents are prohibited.
- (3) The Gaming Operation shall establish procedures to comply with the minimum bankroll formula as established by the NIGC to ensure the Gaming Operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the Gaming Operation's customers as they are incurred.

(e) *Chip standards.*

- (1) The Gaming Operation shall establish and comply with procedures for the receipt, inventory, storage, and destruction of gaming chips.

(f) *Coupon standards.*

- (1) Any program for the exchange of coupons for chips, and/or another coupon program shall be approved by the Eastern Shawnee Tribal Gaming Commission prior to implementation.
  - (i) If approved, the Gaming Operation shall establish and comply with procedures that account for and control such programs.

(g) *Extraneous items.*

- (1) The Gaming Operation shall establish and the Gaming Operation shall comply with procedures to address the transporting of extraneous items, such as coats, purses, and/or boxes, into and out of the Cage, Count Room, and/or Vault.
- (2) Gaming operations owned and operated by the Eastern Shawnee Tribe will not permit patrons to deposit items or funds in the Cage or Vault for safekeeping.

(i) The Gaming Operation must establish a policy prohibiting this activity.

(h) *Accounting/auditing standards.*

- (1) The Cage and Vault accountability shall be reconciled to the general ledger monthly.
- (2) A trial balance of Gaming Operation accounts receivable, including the name of the customer and current balance, shall be prepared at least monthly for active, inactive, settled or written-off accounts.
  - i) The trial balance of Gaming Operation accounts receivable shall be reconciled to the general ledger each month.
    - (1) The reconciliation and any follow-up performed shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.
- (3) All Cage and Vault Accounting Procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Eastern Shawnee Tribal Gaming Commission upon request.
- (4) Customer deposits are prohibited by all Gaming Operations owned and operated by the Eastern Shawnee Tribe.

## § 100.12 Standards for Credit

### (a) *General Credit Standards*

- (1) Gaming operations owned and operated by the Eastern Shawnee Tribe will not permit the extension of credit to patrons.
  - (i) The Gaming Operation must establish a policy prohibiting this activity.
  - (ii) Such policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) Checks or cash advances are not considered credit and the Gaming Operation's ability to accept them is not affected by this provision.

## § 100.13 Standards for Information Technology

### (a) *Internal Control Systems*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The Gaming Operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The Gaming Operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *General controls for gaming hardware and software.*

- (1) Management shall take an active role in making sure that physical and logical security measures are implemented, maintained, and adhered to by personnel to prevent unauthorized access that could cause errors or compromise data or processing integrity.
- (2) Management shall ensure that all new gaming vendor hardware and software agreements/contracts contain language requiring the vendor to adhere to tribal law applicable to the goods and services the vendor is providing.
- (3) Physical security measures shall exist over computer, computer terminals, and storage media to prevent unauthorized access and loss of integrity of data and processing.
- (4) Access to systems software and application programs shall be limited to authorized personnel.
- (5) Access to computer data shall be limited to authorized personnel.
- (6) Access to computer communications facilities, or the computer system, and information transmissions shall be limited to authorized personnel.

- (7) The main computers (*i.e.*, hardware, software, and data files) for each gaming application (*e.g.*, keno, race and sports, gaming machines, etc.) shall be in a secured area with access restricted to authorized persons, including vendors.
  - (8) Access to computer operations shall be restricted to authorized personnel to reduce the risk of loss of integrity of data or processing.
  - (9) Incompatible duties shall be adequately segregated and monitored to prevent error in general information technology procedures to go undetected or fraud to be concealed.
  - (10) Non-information technology personnel shall be precluded from having unrestricted access to the secured computer areas.
  - (11) The computer systems, including application software, shall be secured through the use of passwords or other approved means where applicable. Management personnel or persons independent of the department being controlled shall assign and control access to system functions.
    - (i) Passwords shall be controlled as follows unless otherwise addressed in the standards in this section.
      - (1) Each user shall have their own individual password
      - (2) Passwords shall be changed quarterly with changes documented
    - (ii) For computer systems that automatically force a password change on a quarterly basis, documentation shall be maintained listing the systems and the date the user was given access.
  - (12) Adequate backup and recovery procedures shall be in place that includes:
    - (i) Frequent backup of data files
    - (ii) Backup of all programs
    - (iii) Secured off-site storage of all backup data files and programs, or other adequate protection
    - (iv) Recovery procedures, which are tested on a sample basis annually with documentation of results
  - (13) Adequate information technology system documentation shall be maintained, including descriptions of hardware and software, operator manuals, etc.
- (c) *Independence of information technology personnel.*
- (1) The information technology personnel shall be independent of the gaming areas (*e.g.*, Cage, Pit, Count Rooms, Gaming Machines, etc.).
    - (i) Information technology personnel procedures and controls should be documented and responsibilities communicated to ensure segregation of duties and responsibilities.
  - (2) Information technology personnel shall be precluded from unauthorized access to:
    - (i) Computers and terminals located in gaming areas
    - (ii) Source documents
    - (iii) Live data files (not test data)



- (3) Information technology personnel shall be restricted from:
  - (i) Having unauthorized access to cash or other liquid assets
  - (ii) Initiating general or subsidiary ledger entries

(d) *Gaming program changes.*

- (1) Program changes for in-house developed systems should be documented as follows:
  - (i) Requests for new programs or program changes shall be reviewed by the information technology supervisor.
    - (1) Approvals to begin work on the program shall be documented.
  - (ii) A written plan of implementation for new and modified programs shall be maintained, and shall include, at a minimum, the date the program is to be placed into service, the nature of the change, a description of procedures required in order to bring the new or modified program into service (conversion or input of data, installation procedures, etc.), and an indication of who is to perform all such procedures.
  - (iii) Testing of new and modified programs shall be performed and documented prior to implementation.
  - (iv) A record of the final program or program changes, including evidence of user acceptance, date in service, programmer, and reason for changes, shall be documented and maintained.

(e) *Security logs.*

- (1) If computer security logs are generated by the system, they shall be reviewed by information technology supervisory personnel monthly for evidence of:
  - (i) Multiple attempts to log-on, or alternatively, the system shall deny user access after three attempts to log-on
  - (ii) Unauthorized changes to live data files
  - (iii) Any other unusual transactions
  - (iv) Evidence of such review must be documented and maintained for future inspection.

(f) *Remote dial-up.*

- (1) If remote dial-up to any associated equipment is allowed for software support, the Gaming Operation shall maintain an access log that includes:
  - (i) Name of employee authorizing modem access
  - (ii) Name of authorized programmer or manufacturer representative
  - (iii) Reason for modem access
  - (iv) Description of work performed; and
  - (v) Date, time, and duration of access

(g) *Document storage.*

- (1) Documents may be scanned or directly stored to an unalterable storage medium under the following conditions:
  - (i) The storage medium shall contain the exact duplicate of the original document.
  - (ii) All documents stored on the storage medium shall be maintained with a detailed index containing the Gaming Operation department and date.
    - (1) This index shall be available upon request by the Eastern Shawnee Tribal Gaming Commission or NIGC.
  - (iii) Upon request and adequate notice by the Eastern Shawnee Tribal Gaming Commission or NIGC, hardware (terminal, printer, etc.) shall be made available in order to perform auditing procedures.
  - (iv) Controls shall exist to ensure the accurate reproduction of records up to and including the printing of stored documents used for auditing purposes.
  - (v) The storage medium shall be retained for a minimum of five years.

## § 100.14 Standards for Complimentary Services and Items

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal Control Systems*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The Gaming Operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The Gaming Operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (c) *Complimentary services and items.*

- (1) Each Gaming Operation shall establish procedures for the authorization, issuance, and tracking of complimentary services and items, including cash and non-cash items.
  - (i) The procedures delegate to its employees the authority to approve the issuance of complimentary services and items.

- (ii) The procedures must contain conditions or limits of the relationship between the authorizer and the recipient and shall further include effective provisions for audit purposes.
- (2) Monthly, Accounting, information technology, or revenue audit personnel that cannot grant or receive complimentary privileges shall prepare reports that include the following information for complimentary items and services in excess of \$50.00:
  - (i) Name of customer who received the complimentary service or item;
  - (ii) Name(s) of authorized issuer of the complimentary service or item;
  - (iii) The actual cash value of the complimentary service or item;
  - (iv) The type of complimentary service or item (*i.e.*, food, beverage, etc.)
  - (v) Date the complimentary service or item was issued.
- (3) The reports mentioned above shall be reviewed monthly by Accounting and made available to the Tribe, the Eastern Shawnee Tribal Gaming Commission, the NIGC, or any other entity designated by the Tribe upon request.
  - (i) The reports must be reviewed for legitimacy of the complimentary item or service issued as well as the relationship between the issuer and recipient.

## § 100.15 Standards for Accounting

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal Control Systems*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The Gaming Operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The Gaming Operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (c) *General accounting standards.*

- (1) Each Gaming Operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.

- (2) Each Gaming Operation shall prepare general accounting records according to Generally Accepted Accounting Principles on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, including, but not limited to:
  - (i) Detailed records identifying revenues, expenses, assets, liabilities, and equity for each Gaming Operation.
  - (ii) Detailed records of all returned checks.
  - (iii) Individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by each table game, and to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, by shift, by day, cumulative month-to-date and year-to-date, and individual and statistical game records reflecting similar information for all other games.
  - (iv) Gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages.
  - (v) The records required by the NIGC Minimum Internal Control Standards 25 CFR 542 and these Tribal Internal Control Standards.
  - (vi) Journal entries prepared by the Gaming Operation and by its independent accountants.
  - (vii) Any other records specifically required to be maintained.
- (3) Each Gaming Operation shall establish administrative and Accounting procedures for the purpose of determining effective control over a Gaming Operation's fiscal affairs. The procedures shall be designed to reasonably ensure that:
  - (i) Assets are safeguarded.
  - (ii) Financial records are accurate and reliable.
  - (iii) Transactions are performed only in accordance with Management's general and specific authorization.
  - (iv) Transactions are recorded adequately to permit proper reporting of gaming revenue and of fees and taxes, and to maintain accountability of assets.
  - (v) Recorded accountability for assets is compared with actual assets at reasonable intervals, and appropriate action is taken with respect to any discrepancies.
  - (vi) Functions, duties, and responsibilities are appropriately segregated in accordance with sound business practices.

(d) *Gross gaming revenue computations.*

- (1) For table games, gross revenue equals the closing table bankroll, plus credit slips for cash, chips, or personal/payroll checks returned to the Cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.
- (2) For gaming machines, gross revenue equals drop, less machine payouts, jackpot payouts and personal property awarded to patrons as gambling winnings.

- (3) For each card game and any other game in which the Gaming Operation is not a party to a wager, gross revenue equals all money received by the operation as compensation for conducting the game.
  - (i) In computing gross revenue for gaming machines, keno and bingo, the actual cost to the Gaming Operation of any personal property distributed as losses to patrons may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages), if the Gaming Operation maintains detailed documents supporting the deduction.
- (4) Each Gaming Operation shall establish internal control systems sufficient to ensure that currency (other than tips or gratuities) received from a patron in the gaming area is promptly placed in a locked box in the table, or, in the case of a Cashier, in the appropriate place in the Cashier's Cage, or on those games which do not have a locked drop box, or on card game tables, in an appropriate place on the table, in the cash register or in another approved repository.
- (5) Gaming Operations owned and operated by the Eastern Shawnee Tribe are prohibited from establishing periodic payments to satisfy a payout resulting from a wager.
  - (i) All payouts are to be paid immediately in full immediately upon presentation of valid identification.
- (6) For payouts by wide-area progressive gaming machine systems, a Gaming Operation may deduct from winnings only its pro rata share of a wide-area gaming machine system payout.
- (7) Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts or machine payouts in the month the tickets are issued by the gaming machine or gaming device.
  - (i) Tickets deducted from gross revenue that are not redeemed within a period, not to exceed 30 days of issuance, shall be included in gross revenue.
  - (ii) An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.
- (8) A Gaming Operation may deduct from gross revenue the unpaid NSF checks if the Gaming Operation documents, or otherwise keeps detailed records of, compliance with the following requirements. Such records confirming compliance shall be made available to the Eastern Shawnee Tribal Gaming Commission and/or NIGC upon request:
  - (i) The Gaming Operation can document that the NSF fees were for gaming purposes.
  - (ii) The Gaming Operation has established and complies with procedures and relevant criteria as required by the guarantee service to evaluate a patron's credit reputation or financial resources and to determine that there is a reasonable basis for check cashing services in the amount or sum placed at the patron's disposal.
  - (iii) In the case of personal checks, the Gaming Operation has established procedures to examine documentation, which would normally be acceptable as a type of identification when cashing checks, and has recorded the patron's bank check guarantee card number has

satisfied the requirements of this section, as Management may deem appropriate for the check-cashing authorization granted.

- (iv) The Gaming Operation has established procedures to ensure that the checks cashed are appropriately documented, not least of which would be the patron's identification and signature attesting to the authenticity of the individual check transactions.
  - (1) The authorizing signature shall be obtained at the time the check is cashed.
- (v) The Gaming Operation has established procedures to effectively document its attempt to collect the full amount of the debt.
  - (1) Such documentation would include, but not be limited to, letters sent to the patron, logs of personal or telephone conversations, proof of presentation of the credit instrument to the patron's bank for collection, settlement agreements, or other documents which demonstrate that the Gaming Operation has made a good faith attempt to collect the full amount of the debt.
    - (a) Such records documenting collection efforts shall be made available upon request.

(e) *Maintenance and preservation of books, records and documents.*

- (1) All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a Gaming Operation in accordance with the following schedule.
  - (i) A record that summarizes gaming transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a gaming related transaction are independently preserved.
  - (ii) Original books, records or documents shall not include copies of originals, except for copies that contain original comments or notations on parts of multi-part forms.
  - (iii) The following original books, records and documents shall be retained by a Gaming Operation for a minimum of five (5) years:
    - (1) Cage documents
    - (2) Documentation supporting the calculation of table game win
    - (3) Documentation supporting the calculation of gaming machine win
    - (4) Documentation supporting the calculation of revenue received from the games of keno, pari-mutuel, bingo, pull-tabs, card games, and all other gaming activities offered by the Gaming Operation
    - (5) Table games statistical analysis reports
    - (6) Gaming machine statistical analysis reports
    - (7) Bingo, pull-tab, keno and pari-mutuel wagering statistical reports
    - (8) Internal audit documentation and reports
    - (9) Documentation supporting the write-off of gaming credit instruments and named credit instruments



- (10) All other books, records and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction.
  - (11) Unless otherwise specified in this part, all other books, records, and documents shall be retained until such time as the accounting records have been audited by the Gaming Operation's independent certified public accountants.
  - (12) This standard shall apply without regard to the medium by which the book, record or document is generated or maintained (paper, computer-generated, magnetic media, etc.).
- (2) Each Gaming Operation under the jurisdiction of the NIGC shall pay to the NIGC annual fees as established by the NIGC 25 CFR 514.
- (i) The NIGC shall publish the rates of fees in a notice in the Federal Register.
  - (ii) For purposes of computing fees, assessable gross revenues for each Gaming Operation are the annual total amount of money wagered on class II and III games, admission fees (including table or card fees), less any amounts paid out as prizes or paid for prizes awarded, and less an allowance for amortization of capital expenditures for structures.
  - (iii) Unless otherwise provided by the regulations, Generally Accepted Accounting Principles shall be used.
  - (iv) All class II and III revenues from Gaming Operations are to be included.
  - (v) Each Gaming Operation subject to the jurisdiction of the NIGC and not exempt from paying fees pursuant to the self-regulation provisions shall file with the NIGC a statement showing its assessable gross revenues for the previous calendar year.
  - (vi) These statements shall show the amounts derived from each type of game, the amounts deducted for prizes, and the amounts deducted for the amortization of structures;
  - (vii) These statements shall be sent to arrive on or before—March 1, and August 1, of each calendar year the Gaming Operation is subject to the jurisdiction of the NIGC, Any changes or adjustments to the previous year's assessable gross revenue amounts from one quarter to the next shall be explained.
  - (viii) The statements shall identify the Accounting to be contacted should the NIGC need to communicate further with the Gaming Operation. The telephone numbers of the individual(s) shall be included.
  - (ix) The statements shall be transmitted to the NIGC to arrive no later than the due date and the Eastern Shawnee Tribal Gaming Commission one week prior to the due date.
  - (x) Each Gaming Operation shall determine the amount of fees to be paid and remit them with the statement required in 25 CFR 514.
- (1) The Gaming Operation shall reconcile its fee assessment reports with the audited financial statements required in 25 CFR 571.14.

- (xi) Each statement shall include the computation of the fees payable, showing all amounts used in the calculations.
- (xii) Statements, remittances and communications about fees shall be transmitted to the NIGC at the following address:
  - (1) Office of Finance, National Indian Gaming Commission, 1441 L Street, N.W., Suite 9100, Washington, DC 20005.
  - (2) Checks should be made payable to the National Indian Gaming Commission (do not remit cash).
- (xiii) The NIGC and/or the Eastern Shawnee Tribal Gaming Commission may assess a penalty for failure to file timely statements.
- (xiv) The NIGC will notify each Gaming Operation as to the amount of overpayment, if any, and therefore the amount of credit to be taken against the next payment otherwise due.
- (xv) Failure to pay fees, any applicable penalties, and interest related thereto may be grounds for disapproving or revoking the approval of any license required under 25 CFR 514 for the operation of gaming by the Eastern Shawnee Tribe.

## § 100.16 Standards for Drop and Count

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The Gaming Operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The Gaming Operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (c) *Table game drop standards.*

- (1) The setting out of empty table game drop boxes and the drop shall be a continuous process.
- (2) At the end of each shift:
  - (i) All locked table game drop boxes shall be removed from the tables by a person independent of the Pit shift being dropped

- (ii) A separate drop box shall be placed on each table opened at any time during each shift or a Gaming Operation may utilize a single drop box with separate openings and compartments for each shift
- (iii) Upon removal from the tables, table game drop boxes shall be transported directly to the Count Room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.
- (3) The transporting of table game drop boxes shall be performed by a minimum of two persons, at least one of whom is independent of the Pit shift being dropped.
- (4) All table game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift.
- (5) Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.

(d) *Count Room personnel.*

- (1) The table game count and the gaming machine bill acceptor count shall be performed by a minimum of three employees.
- (2) Count Room personnel shall not be allowed to exit or enter the Count Room during the count except for emergencies or scheduled breaks.
  - (i) At no time during the count, shall there be fewer than three employees in the Count Room until the drop proceeds have been accepted into Vault accountability.
- (3) Surveillance shall be notified whenever Count Personnel exit or enter the Count Room during the count.
- (4) Count team members shall be rotated on a routine basis such that the count team is not consistently the same three persons more than four (4) days per week.
  - (i) This standard shall not apply to Gaming Operations that utilize a count team of more than three persons.
- (5) The count team shall be independent of transactions being reviewed and counted.
  - (i) The count team shall be independent of the Cage/Vault departments; however, an Accounting representative may be used if there is an independent audit of all count documentation.

(e) *Table game count standards.*

- (1) The table game count shall be performed in a Count Room or other equivalently secure area with comparable controls.
- (2) Access to the Count Room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers and authorized maintenance personnel.
- (3) If counts from various revenue centers occur simultaneously in the Count Room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.

- (4) The table game drop boxes shall be individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded.
  - (i) The count of each box shall be recorded in ink or other permanent form of recordation.
  - (ii) A second count of each box shall be performed by an employee on the count team who did not perform the initial count.
- (5) Corrections to information originally recorded by the count team on count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
- (6) If currency counters are utilized and the Count Room table is used only to empty boxes and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
- (7) Table game drop boxes, when empty, shall be shown to another member of the count team or to surveillance, provided the count is monitored in its entirety by a person independent of the count.
- (8) Orders for fill/credit shall be matched to the fill/credit slips.
  - (i) Fills and credits shall be traced to the count sheet by Accounting.
- (9) The opening/closing table inventory forms shall either be:
  - (i) Examined and traced to the count sheet.
  - (ii) If a computerized system is used, accounting personnel shall trace the opening/closing table inventory forms to the count sheet.
    - (1) Discrepancies shall be investigated with the findings documented and maintained for inspection.
    - (2) Pit marker issue and payment slips are prohibited at all Gaming Operations owned and operated by the Eastern Shawnee Tribe
- (10) The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.
- (11) All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
- (12) All drop proceeds and cash equivalents that were counted shall be turned over to the Vault Cashier (who shall be independent of the count team) for verification.
  - (i) Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- (13) The count sheet, with all supporting documents, shall be delivered to Accounting by a count team member or a person independent of the Cashier's department and must not be left in the Count Room at the conclusion of the count.
- (14) Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.

(f) *Gaming machine bill acceptor drop standards.*

- (1) A minimum of three employees shall be involved in the removal of the gaming machine drop, at least one of who is independent of the gaming machine department.
- (2) All bill acceptor canisters shall be removed only at the time previously designated by the Gaming Operation and reported to the ESTGC, except for emergency drops.
- (3) Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.
- (4) The bill acceptor canisters shall be removed by a person independent of the gaming machine department then transported directly to the Count Room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.
  - (i) Security shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the Count Room.
  - (ii) The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of who is independent of the gaming machine department.
- (5) All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

(g) *Gaming machine bill acceptor count standards.*

- (1) The gaming machine bill acceptor count shall be performed in a Count Room or other equivalently secure area with comparable controls.
- (2) Access to the Count Room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers and authorized maintenance personnel.
- (3) If counts from various revenue centers occur simultaneously in the Count Room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.
- (4) The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded.
  - (i) The count of each canister shall be recorded in ink or other permanent form of recordation.
  - (ii) Corrections to information originally recorded by the count team on count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
- (5) If currency counters are utilized and the Count Room table is used only to empty canisters and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.

- (6) Canisters, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided that the count is monitored in its entirety by a person independent of the count.
- (7) The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.
- (8) All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
- (9) All drop proceeds and cash equivalents that were counted shall be turned over to the Vault Cashier (who shall be independent of the count team) for verification.
  - (i) Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- (10) The count sheet, with all supporting documents, shall be delivered to Accounting by a count team member or a person independent of the Cashiers department.
  - (i) Alternatively, it may be adequately secured (e.g., locked container to which only Accounting can gain access) until retrieved by Accounting.
- (11) Access to stored bill acceptor canisters, full or empty, shall be restricted to:
  - (i) Authorized members of the drop and count teams
  - (ii) Authorized personnel in an emergency for the resolution of a problem.
  - (iii) The Gaming Operation shall establish and authorized personnel access list to comply with the requirements of this section.
    - (1) Such lists must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
      - (a) Documentation evidencing such approval must be maintained by the Gaming Operation for future inspection.
- (h) *Gaming machine drop key control standards.*
  - (1) Procedures shall be developed and implemented to ensure that unauthorized access to empty bill acceptor canisters will not occur from the time the boxes leave the storage racks until they are placed in the gaming machines.
  - (2) Gaming machine drop cabinet keys, including duplicates, shall be maintained by a department independent of the gaming machine department.
  - (3) The physical custody of the keys needed to access gaming machine drop cabinets, including duplicates, shall require the involvement of two persons, one of whom is independent of the gaming machine department.
  - (4) Two employees (separate from key custodian) shall be required to accompany such keys while checked out and observe each time gaming machine cabinets are accessed, unless surveillance is notified each time keys are checked out and surveillance observes the person throughout the period the keys are checked out.

(i) *Table game drop box key control standards.*

- (1) Procedures shall be developed and implemented to ensure that unauthorized access to empty table game drop boxes will not occur from the time the boxes leave the storage racks until they are placed on the tables.
- (2) The involvement of at least two persons independent of the Cage department shall be required to access stored empty table game drop boxes.
- (3) The release keys shall be separately issued and keyed from the contents keys.
- (4) At least three count team members are required to be present at the time Count Room and other count keys are issued for the count.
- (5) All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys.
  - (i) Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.
- (6) Logs shall be maintained by the custodian of sensitive keys to document authorization of personnel accessing keys.

(j) *Table game drop box release keys.*

- (1) Procedures shall be developed and implemented to ensure that unauthorized access to table game drop box release keys will not occur.
- (2) The table game drop box release keys shall be maintained by a department independent of the Pit department.
- (3) Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys; however, the count team members may have access to the release keys during the count in order to reset the table game drop boxes.
- (4) Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.
- (5) For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.

(k) *Bill acceptor canister release keys.*

- (1) Procedures shall be developed and implemented to ensure that unauthorized access to bill acceptor canister release keys will not occur.
- (2) The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.
- (3) Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.



- (4) Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.
- (5) For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.

(l) *Table game drop box storage rack keys.*

- (1) Procedures shall be developed and implemented to ensure that unauthorized access to table game drop box storage rack keys will not occur.
- (2) A person independent of the Pit department shall be required to accompany the table game drop box storage rack keys and observe each time table game drop boxes are removed from or placed in storage racks.
- (3) Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys with the exception of the count team.

(m) *Bill acceptor canister storage rack keys.*

- (1) Procedures shall be developed and implemented to ensure that unauthorized access to bill acceptor canister storage rack keys will not occur.
- (2) A person independent of the gaming machine department shall be required to accompany the bill acceptor canister storage rack keys and observe each time canisters are removed from or placed in storage racks.
- (3) Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys with the exception of the count team.

(n) *Table game drop box contents keys.*

- (1) Procedures shall be developed and implemented to ensure that unauthorized access to table game drop box contents keys will not occur.
- (2) The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of persons from at least two separate departments, with the exception of the count team.
- (3) Access to the table game drop box contents key at other than scheduled count times shall require the involvement of at least three persons from separate departments, including Management. The reason for access shall be documented with the signatures of all participants and observers.
- (4) Only count team members shall be allowed access to table game drop box content keys during the count process.

(o) *Bill acceptor canister contents keys.*

- (1) Procedures shall be developed and implemented to ensure that unauthorized access to bill acceptor canister contents keys will not occur.
- (2) The physical custody of the keys needed for accessing stored, full bill acceptor canister contents shall require involvement of persons from two separate departments, with the exception of the count team.
- (3) Access to the bill acceptor canister contents key at other than scheduled count times shall require the involvement of at least three persons from separate departments, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.
- (4) Only the count team members shall be allowed access to bill acceptor canister contents keys during the count process.

(p) *Gaming machine computerized key security systems.*

- (1) Procedures shall be developed and implemented to ensure that unauthorized access to the computerized key security system will not occur.
- (2) Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards
  - (i) This standard does not apply to the system administrator.
- (3) For computerized key security systems, the following additional gaming machine key control procedures apply:
  - (i) Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (*i.e.*, system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.
  - (ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including Management.
    - (1) The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
  - (iii) The custody of the keys issued pursuant to this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.
  - (iv) Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys only requires the presence of two persons from separate departments.

- (1) The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
- (4) For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:
  - (i) Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system ( *i.e.* , system administrator).
    - (1) Determine whether the transactions completed by the system administrator provide an adequate control over the access to the gaming machine drop and count keys.
    - (2) Determine whether any gaming machine drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.
  - (ii) For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual gaming machine drop and count key removals or key returns occurred.
  - (iii) At least quarterly, review a sample of users that are assigned access to the gaming machine drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.
    - (1) All noted improper transactions or unusual occurrences are investigated with the results documented.
  - (iv) Quarterly, an inventory of all Count Room, drop box release, storage rack and contents keys shall be performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.

(q) *Table games computerized key security systems.*

- (1) Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards of this section.
  - (i) This standard does not apply to the system administrator.
- (2) For computerized key security systems, the following additional table game key control procedures apply:
  - (i) Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (*i.e.* , system administrator) to ensure that table game drop and count keys are restricted to authorized employees.
  - (ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and

count keys, requires the physical involvement of at least three persons from separate departments, including Management.

(1) The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).

(iii) The custody of the keys issued pursuant to this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.

(iv) Routine physical maintenance that requires accessing the emergency manual key(s) override key) and does not involve the accessing of the table games drop and count keys, only requires the presence of two persons from separate departments.

(1) The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).

(3) For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:

(i) Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (*i.e.* , system administrator).

(1) Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys.

(2) Determine whether any table games drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.

(ii) For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table games drop and count key removals or key returns occurred.

(iii) At least quarterly, review a sample of users that are assigned access to the table games drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.

(iv) All noted improper transactions or unusual occurrences are investigated with the results documented.

(4) Quarterly, an inventory of all Count Room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.

(r) *Emergency drop procedures.*

(1) Emergency drop procedures shall be developed by the Gaming Operation.

## § 100.17 Standards for Internal Audit

### (a) *Internal audit personnel.*

- (1) A separate internal audit department shall be maintained whose primary function is performing internal audit work and that is independent with respect to the departments subject to audit.
  - (i) The Internal Audit personnel shall report directly to the Eastern Shawnee Tribal Gaming Commission.

### (b) *Audits.*

- (1) Internal audit personnel will perform audits of all major gaming areas of the Gaming Operation at least annually. The following areas must be reviewed for compliance with the Minimum Internal Control Standards, Tribal Internal Control Standards, approved policies and procedures, and all state and federal regulations:
  - (i) Bingo, including but not limited to, bingo card control, payout procedures, and cash reconciliation process
  - (ii) Pull tabs, including but not limited to, statistical records, winner verification, perpetual inventory, and accountability of sales versus inventory
  - (iii) Card games, including but not limited to, card games operation, cash exchange procedures, and count procedures
  - (iv) Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures
  - (v) Pari-mutuel wagering, including write and payout procedures, and pari-mutuel auditing procedures
  - (vi) Table games, including but not limited to, fill and credit procedures, Pit, drop/count procedures and the subsequent transfer of funds, unannounced testing of Count Room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies
  - (vii) Gaming machines, including but not limited to, jackpot payout procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds unannounced testing of Count Room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with EPROM duplication procedures, and compliance with Minimum Internal Control Standards procedures for gaming machines that accept currency and cash-out tickets.
  - (viii) Cage procedures and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger.
  - (ix) Information technology functions must comply with Information Technology standards

- (x) Complimentary service or item, including but not limited to, procedures whereby complimentary service items are issued, authorized, and redeemed
- (xi) Title 31 Compliance Program including but not limited to, the review of employee files, periodic interviews on Title 31 knowledge, observation of Title 31 trainings, review of all forms and policies, and review of all filed forms
- (xii) IRS compliance, including but not limited to, the review of all W-2G's, 1099-MISC's, 1042-S's, W-9's, and all reporting policies and procedures
- (xiii) State compact or any other state or federal regulations that the Gaming Operation is required to abide by.
- (xiv) Environmental Public Health and Safety standards
- (xv) Any other internal audits as required by the Eastern Shawnee Tribal Gaming Commission.
- (2) Follow-up observations and examinations shall be performed within six (6) months of the date of notification to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and/or the NIGC.
- (3) Whenever possible, internal audit observations shall be performed on an unannounced basis (*i.e.*, without the employees being forewarned that their activities will be observed).
- (4) If the independent accountant also performs the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants guide.

(c) *Documentation.*

- (1) Documentation (*e.g.*, checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it relates to the requirements in this section, including all instances of noncompliance.
- (2) The Internal Audit Department shall operate with audit programs, which, at a minimum, address the Minimum Internal Control Standards and the Eastern Shawnee Tribal Internal Control Standards.
  - (i) The department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are required.

(d) *Reports.*

- (1) Reports documenting audits performed shall be maintained and made available to the NIGC upon request.
  - (i) Such audit reports shall include the following information:
    - (1) Audit objectives
    - (2) Audit procedures and scope
    - (3) Findings and conclusions
    - (4) Recommendations, if applicable

(5) Management's response

(e) *Material exceptions.*

- (1) All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for five years.

(f) *Role of Management.*

- (1) Internal audit findings shall be reported to Management and Management shall be required to respond to internal audit findings within fourteen (14) business days stating corrective measures to be taken to avoid recurrence of the audit exception.
- (2) Such Management responses shall be included in the internal audit report that will be delivered to, the Tribe, Eastern Shawnee Tribal Gaming Commission, or other entity designated by the Tribe.
  - (i) The internal auditor will deliver the internal audit report to include Management responses within ten (10) business days of receiving Management responses.

(g) *Internal Audit Guidelines.*

- (1) The internal auditor will use the NIGC Internal Audit Guidelines to perform the required audits.

## § 100.18 Standards for Surveillance

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The gaming operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The gaming operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.

### (c) *General Surveillance Standards.*

- (1) The surveillance system shall be maintained and operated from a staffed surveillance room and shall provide surveillance over all gaming areas.
  - (i) The entrance to the surveillance room shall be located so that it is not readily accessible by either Gaming Operation employees who work primarily on the floor, or the general public.



- (2) Access to the surveillance room shall be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy.
  - (i) The surveillance department shall maintain a sign-in log of other authorized persons entering the surveillance room.
- (3) Surveillance room equipment shall have total override capability over all other satellite surveillance equipment located outside the surveillance room.
  - (i) In the event of power loss to the surveillance system, an auxiliary or backup power source shall be available and capable of providing immediate restoration of power to all elements of the surveillance system that enable surveillance personnel to observe the table games remaining open for play and all areas covered by dedicated cameras. Auxiliary or backup power sources such as a UPS System, backup generator, or an alternate utility supplier, satisfy this requirement.
  - (ii) The surveillance system shall include date and time generators that possess the capability to display the date and time of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.
  - (iii) The Surveillance Department shall strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.
  - (iv) Each camera required by the standards in this section shall be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees.
  - (v) Each camera required by the standards in this section shall possess the capability of having its picture displayed on a monitor and recorded. The surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and Count Room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.
  - (vi) Reasonable effort shall be made to repair each malfunction of surveillance system equipment required by the standards in this section within seventy-two (72) hours after the malfunction is discovered.
    - (1) The Eastern Shawnee Tribal Gaming Commission shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours.
  - (vii) In the event of a dedicated camera malfunction, the Gaming Operation and/or the surveillance department shall immediately provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.

(d) *Bingo.*

- (1) The surveillance system shall possess the capability to monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.
  - (i) The surveillance system shall monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.

(e) *Card games.*

- (1) The surveillance system shall monitor and record general activities in each Card Room with sufficient clarity to identify the employees performing the different functions.

(f) *Progressive card games.*

- (1) Progressive card games with a progressive jackpot of \$20,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:
  - (i) The table surface, sufficient that the card values and card suits can be clearly identified.
  - (ii) An overall view of the entire table with sufficient clarity to identify customers and dealer.
  - (iii) A view of the posted jackpot amount.

(g) *Keno.*

- (1) The surveillance system shall possess the capability to monitor the keno ball-drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.
- (2) The surveillance system shall monitor and record general activities in each keno game area with sufficient clarity to identify the employees performing the different functions.

(h) *Pari-mutuel.*

- (1) The surveillance system shall monitor and record general activities in the pari-mutuel area, to include the ticket Writer and Cashier areas, with sufficient clarity to identify the employees performing the different functions.

(i) *Table games*

- (1) The surveillance system of Gaming Operations operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of recording:
  - (i) With sufficient clarity to identify customers and dealers
  - (ii) With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.
  - (iii) One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.

(j) *Craps.*

- (1) All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.

(k) *Roulette.*

- (1) All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.

(l) *Big wheel.*

- (1) All big wheel games shall have one (1) dedicated camera viewing the wheel.

(m) *Progressive table games.*

- (1) Progressive table games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:
  - (i) The table surface, sufficient that the card values and card suits can be clearly identified.
  - (ii) An overall view of the entire table with sufficient clarity to identify customers and dealer
  - (iii) A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.

(n) *Gaming machines.*

- (1) Gaming machines offering a payout of more than \$250,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:
  - (i) All customers and employees at the gaming machine
  - (ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

(o) *In-house progressive machine.*

- (1) In-house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than \$100,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:
  - (i) All customers and employees at the gaming machine.
  - (ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

(p) *Wide-area progressive machine.*

- (1) Wide-area progressive gaming machines offering a base payout amount of \$1 million or more and monitored by an independent vendor utilizing an on-line progressive computer system shall be recorded by a dedicated camera(s) to provide coverage of:
  - (i) All customers and employees at the gaming machine.

- (ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

(q) *Cage and Vault.*

- (1) The surveillance system shall monitor and record a general overview of activities occurring in each Cage and Vault area with sufficient clarity to identify employees within the Cage and Vault and customers and employees at the counter areas.
  - (i) Each Cashier station shall be equipped with one (1) dedicated overhead camera covering the transaction area.
  - (ii) The surveillance system shall provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.

(r) *Fills and credits.*

- (1) The Cage or Vault area in which fills and credits are transacted shall be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the fill and credit slips.
  - (i) Controls provided by a computerized fill and credit system may be deemed an adequate alternative to viewing the fill and credit slips.

(s) *Currency and coin.*

- (1) The surveillance system shall monitor and record with sufficient clarity all areas where currency or coin may be stored or counted
- (2) Audio capability of the Count Room shall also be maintained.
  - (i) The surveillance system shall provide for:
    - (1) Monitoring and recording of the table game drop box storage rack or area by either a dedicated camera or a motion-detector activated camera.
    - (2) Monitoring and recording of Count Room, including all doors to the room, all table game drop boxes, safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the count.
    - (3) Monitoring and recording of all areas where currency is sorted, stacked, counted, verified, or stored during the count process.

(t) *Kiosks and automatic ticket redemption machines.*

- (1) The surveillance system shall monitor and record an overview of the activities occurring at each kiosk and automatic ticket redemption machine.

(u) *Video recording and/or digital record retention.*

- (1) All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.
  - (i) Recordings involving suspected or confirmed gaming crimes, unlawful activity, or detentions by security personnel, must be retained for a minimum of thirty (30) days.
  - (ii) Duly authenticated copies of video recordings and/or digital records shall be provided to the Eastern Shawnee Tribal Gaming Commission upon request.

(v) *Video library log.*

- (1) A video library log, or comparable alternative procedure, shall be developed and maintained by the Gaming Operation to demonstrate compliance with the storage, identification, and retention standards required in this section.
  - (i) Such policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

(w) *Malfunction and repair log.*

- (1) Surveillance personnel shall maintain a log that documents each malfunction and repair of the surveillance system as defined in this section.
- (2) The log shall state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.

(x) *Surveillance log.*

- (1) Surveillance personnel shall maintain a log of all surveillance activities.
  - (i) Such log shall be maintained by surveillance room personnel and shall be stored securely within the surveillance department.
  - (ii) At a minimum, the following information shall be recorded in a surveillance log:
    - (1) Date
    - (2) Time commenced and terminated
    - (3) Activity observed or performed
    - (4) The name or license credential number of each person who initiates, performs, or supervises the surveillance.
- (2) Surveillance personnel shall also record a summary of the results of the surveillance of any suspicious activity.
  - (i) This summary must be maintained in a separate log or form.

## § 100.19 Standards for Security

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The gaming operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The gaming operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.

### (c) *Security Standards*

- (1) Security shall comply with all regulations as required by the Tribal-State Gaming Compact as well as any applicable federal regulations.

## § 100.20 Standards for Title 31

### (a) *Computer applications.*

- (1) The Gaming Operation must develop policies and procedures for any computer applications utilized, alternate documentation, and/or procedures that provide at least the level of control described by the standards in this section.
  - (i) Any such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (b) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with policies and procedures that provide at least the level of control described by the standards in this section.
  - (i) Such policies and procedures and/or revisions to said policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The gaming operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The gaming operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.

### (c) *Requirements of the Gaming Operation.*

- (1) Each Gaming Operation shall establish a designated person(s) to ensure ongoing compliance with the Title 31 Regulations.
- (2) Each Gaming Operation shall establish procedures requiring the use of all applicable documentation for compliance with the Bank Secrecy Act.

- (3) Each Gaming Operation shall establish a written Title 31 Compliance Program that complies with all standards set forth in the 31 CFR Part 103 (Title 31) including but not limited to the following:
- (i) Procedures for currency transaction reporting using FinCEN form 103, Currency Transaction Reports by Casinos, for all aggregated cash transactions in a gaming day that exceed \$10,000 that may occur at a Cage, game table, slot machine, bingo, pari-mutuel, promotion, or any other area of the Gaming Operation that results in the receipt or payment of cash
    - (1) All Currency Transaction Reports must be filed within fifteen (15) days of the transaction either by mail or electronic submission.
  - (ii) Procedures for suspicious activity reporting using FinCEN form 102, Suspicious Activity Reports by Casinos, for all transactions and behavior by both employees and patrons that appears suspicious in nature including, but not limited to:
    - (1) Structuring transactions to evade IRS reporting.
    - (2) Transactions involving funds derived from illegal activity or is intended or conducted in order to hide or disguise funds or assets derived from illegal activity (including, without limitation, the ownership, nature, source, location, or control of such funds or assets) as part of a plan to violate or evade any federal law or regulation; transaction reporting requirement under federal law or regulation.
    - (3) Transactions which have no business or apparent lawful purpose or is not the sort in which the particular customer would normally be expected to engage, and the Gaming Operation knows of no reasonable explanation for the transaction after examining the available facts, including the background and possible purpose of the transaction
    - (4) The use of the Gaming Operation to facilitate criminal activity
    - (5) The use of the Gaming Operation purely for its financial services
    - (6) The use of the Gaming Operation for funding of terrorist activity
    - (7) The requirement to file all Suspicious Activity Reports by Casinos no later than 30 calendar days after the date of the initial detection by the Gaming Operation
      - (a) If no suspect is identified on the date of such initial detection, the Gaming Operation may delay filing a SARC for an additional thirty (30) calendar days to identify a suspect, but in no case shall reporting be delayed more than sixty (60) calendar days after the date of such initial detection.
      - (b) In situations involving violations that require immediate attention, such as ongoing money laundering schemes, the Gaming Operation shall immediately notify tribal law enforcement authority by telephone in addition to timely filing a SARC.
        - (i) Gaming operations wishing to voluntarily report suspicious transactions that may relate to terrorist activity may call FinCEN's Financial Institutions Hotline in addition to timely filing a SARC, if required.



- (iii) Procedures to complete a Monetary Instrument Log (MIL) daily, containing a list of each transaction between the Gaming Operation and its customers involving the following types of instruments having a face value of \$3,000 or less:
  - (1) Personal checks
  - (2) Business checks (including Gaming Operation checks)
  - (3) Tribal, federal, and state checks
  - (4) Third-party checks, cashier's checks, guaranteed drafts, counter checks, promissory notes, traveler's checks, and money orders are prohibited
  - (5) Applicable transactions will be placed on the MIL in the chronological order in which they occur. The record must contain the following:
    - (a) Time
    - (b) Date
    - (c) Amount of transaction
    - (d) The name and permanent address of the customer
    - (e) The type of instrument
    - (f) The name of the drawee or issuer of the instrument
    - (g) All reference numbers (e.g. Gaming Operation account number, personal check number, etc.)
    - (h) The name or Gaming Operation license number of the employee who conducted the transaction
- (iv) Procedures to complete a Multiple Transaction Log (MTL) daily, containing a list of all aggregated transactions between the Gaming Operation and its customers that are \$2,500 or more in a gaming day.
- (v) Procedures for the testing, both internally and externally, of the Title 31 Compliance Program and the Gaming Operation's compliance with the Title 31 Compliance Program.
- (4) Each Gaming Operation shall establish a training program, to ensure comprehension of all Title 31 reporting requirements that includes the following:
  - (i) Such training program must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
  - (ii) Comprehensive training on all Title 31 requirements and deadlines.
  - (iii) Immediate training for all new hires as well as annual training for all non-cash handling positions and bi-annual training for all cash-handling positions.
  - (iv) Instructions for the completion of and examples of all Title 31 forms including but not limited to SARC's, CTCR's, MTL's, and MIL's.
  - (v) Testing requirements with standards for the minimum allowable passing score and retesting standards.

- (vi) Requirements for the annual review of the Title 31 program to ensure all regulatory requirements are achieved and the proper forms are used.
- (5) Each Gaming Operation shall determine the hours for the gaming day to ensure proper reporting.
  - (i) Documentation evidencing this timeframe must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

## § 100.21 General Operations

### (a) *Employee participation in gaming activities.*

- (1) Employees may engage in wagering activity at the properties owned and operated by the Eastern Shawnee Tribe under restrictions imposed by management of the property and approved by the Tribal Gaming Regulatory Authority.
- (2) All Gaming Commission Personnel shall be prohibited from any game wagering activity.
  - (i) If an employee is voluntary terminated, they shall be prohibited from play for thirty (30) days after termination and ninety (90) days for involuntary termination.
  - (ii) This regulation applies to all gaming activities, including Employee Appreciation Poker/Blackjack Tournaments.

### (b) *Environmental Public Health and Safety standards.*

- (1) Each Gaming Operation shall develop and comply with Environmental Public Health and Safety standards.
  - (i) Such policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.
- (2) The gaming operation must develop and maintain an organizational chart outlining the structure and relative positions.
  - (i) Organizational charts must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the gaming operation for future inspection.
  - (ii) Organizational charts should not refer to actual personnel by name.
- (3) The gaming operation must also develop and maintain accurate job descriptions for each position reflected on the organizational chart.
  - (i) Job descriptions that provide a general overview of the position's responsibilities must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval.
    - (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

### (c) *Internal control systems.*

- (1) The Gaming Operation must establish and comply with internal control systems that provide at least the level of control described by the Tribal Internal Control Standards.
  - (i) Such policies and procedures must be submitted to the Eastern Shawnee Tribal Gaming Commission for approval prior to implementation.

- (1) Evidence of such approval must be maintained by the Gaming Operation for future inspection.

(d) *Submission to the Eastern Shawnee Tribal Gaming Commission.*

- (1) Internal control systems submitted to the Eastern Shawnee Tribal Gaming Commission must be accompanied by a submission request.
  - (i) This submission request must include the following information:
    - (1) Title of the document
    - (2) Table of contents
    - (3) Revision date
    - (4) Approval by Departmental Manager, as indicated by a signature
    - (5) Approval by the General Manager, as indicated by a signature
    - (6) Date of delivery to the Eastern Shawnee Tribal Gaming Commission
    - (7) Signature line of Gaming Commission Personnel receiving internal control system and submission request.

(e) *Review and comments by the Eastern Shawnee Tribal Gaming Commission.*

- (1) Upon receipt of the internal control system and submission request, Gaming Commission Personnel must document receipt of such as follows:
  - (i) Gaming Commission Personnel must indicate the date of receipt on the submission request.
  - (ii) Gaming Commission Personnel must sign the submission request evidencing receipt.
- (2) Gaming Commission Personnel must review the internal control system for compliance with all tribal, federal, and state regulations as well as all grammatical, spelling, and typographical errors.
  - (i) Gaming Commission Personnel must issue an approval letter or rejection notice within fifteen (15) business days of the receipt of the internal control system and submission request.
    - (1) A rejection notice must contain the following information:
      - (a) The date of the review
      - (b) Signature of the Gaming Commissioner
      - (c) Reason for rejection
      - (d) Recommendation for revisions
      - (e) Date of delivery to the Gaming Operation
      - (f) Signature of the General Manager or Assistant General Manager receiving the rejection notice
- (3) Upon receipt of a rejection notice, the Gaming Operation has ten (10) business days to modify the internal control system and re-submit it to the Eastern Shawnee Tribal Gaming Commission along with a new submission request.

- (i) Failure to re-submit the internal control system within ten (10) business days will require the Gaming Operation to begin the submission process again.

(f) *Approval by the Eastern Shawnee Tribal Gaming Commission.*

- (1) Upon approval of the Gaming Operations internal control system, the Eastern Shawnee Tribal Gaming Commission will issue an approval letter.
  - (i) The approval letter will contain the following information:
    - (1) Title of the document
    - (2) Revision date
    - (3) Submission date
    - (4) Signature of the Gaming Commissioner approving the internal control system
    - (5) Date of approval
    - (6) Date of delivery of the approval to the Gaming Operation
    - (7) Signature of the General Manager or Assistant General Manager receiving the approval

(g) *Amendments and revisions to internal control systems.*

- (1) Amendments to and revisions of internal control systems shall be subject to the same approval process as required by the standards in this section.
  - (i) Additions to the internal control systems must be made in red.
  - (ii) Deletions to the internal control systems must be made in red and strikethrough.